

**Exhibit B**

**Statement of Professional Services**

Matter A: Counseling re: Defined Benefit Plan					
Date	Timekeeper	Hours	Task	Narrative	Amount
3/22/2019	ANILLO	0.5	C200.C200	Review N.R. appeal question.	\$449.00
3/29/2019	ANILLO	0.3	C200.C200	Attention to N.R. appeal.	\$269.40
4/1/2019	ANILLO	0.7	C200.C200	Further analysis of Wasow question on benefit calculation.	\$628.60
3/29/2019	BOBERG	0.4	C200.C200	Review social benefit corporation requirements.	\$283.20
4/8/2019	BOBERG	0.3	C200.C200	Review social benefit corporation requirements.	\$212.40
4/18/2019	BOBERG	1.2	C200.C200	Review social benefit corporation requirements.	\$849.60
4/19/2019	BOBERG	1.2	C200.C200	Review social benefit corporation requirements.	\$849.60
3/6/2019	BRADFORD	0.6	C200.C200	Review and analyze issues re: plan design.	\$382.20
3/28/2019	BRADFORD	1.5	C200.C200	Research Social Purpose Corporation Act.	\$955.50
6/3/2019	BRADFORD	0.1	C200.C200	Review and analyze discussion regarding amendment for treatment of benefits of lost participants.	\$63.70
6/3/2019	BRADFORD	3.5	C200.C200	Review and revise draft amendment for lost participants and EBC writeup.	\$2,229.50
6/10/2019	BRADFORD	0.3	C200.C200	Review and analyze revised 70.5 amendment.	\$191.10
7/19/2019	BRADFORD	0.4	C200.C200	Review and analyze potential Teeple settlement payment in light of benefit restrictions and exceptions.	\$254.80
7/30/2019	BRADFORD	0.8	C200.C200	Review and analyze back pay award with continuing pension payments and options for adjustments.	\$509.60
7/30/2019	BRADFORD	2.1	C200.C200	Review and analyze additional information on compensation premium changes.	\$1,337.70
2/26/2019	CAROLAN	2	C200.C200	Review disclosure obligations and alternatives and consider edits to draft 101(j) notice.	\$1,350.00
2/28/2019	CAROLAN	0.7	C200.C200	Review Code provision regarding amendment limitations under Code section 401(a)(33) when sponsor in bankruptcy.	\$472.50
3/5/2019	CAROLAN	1.6	C200.C200	Review design proposals and options to amend plan in light of bankruptcy and proposed ongoing benefit structure.	\$1,080.00
3/6/2019	CAROLAN	0.9	C200.C200	Discuss amendment options for PG&E plan for ongoing benefit design and for eventual lump sum payment.	\$607.50
3/7/2019	CAROLAN	2.5	C200.C200	Review issues and benefit calculation exhibits regarding actuarial assumption lawsuits with respect to the PG&E plan.	\$1,687.50
3/12/2019	CAROLAN	0.5	C200.C200	Revise summary regarding plan design.	\$337.50
3/12/2019	CAROLAN	0.9	C200.C200	Review considerations for potential changes to plan forecast and update summary.	\$607.50
3/13/2019	CAROLAN	0.7	C200.C200	Review draft analysis of Code section 436 amendment options.	\$472.50

3/25/2019	CAROLAN	2.5	C200.C200	Analyze updated issues re: quarterly contributions and reassignment of contributions to prior years.	\$1,687.50
3/26/2019	CAROLAN	2.3	C200.C200	Analyze updated issues re: assignment of quarterly contributions.	\$1,552.50
6/20/2019	CAROLAN	0.8	C200.C200	Review question re: plan redesign issues.	\$540.00
7/29/2019	CAROLAN	0.5	C200.C200	Review summary comments on amending plan re: funding level and bankruptcy considerations; send internal comments.	\$337.50
4/30/2019	DEL CONTE	0.3	C200.C200	Respond to question re annual funding notice furnishing.	\$213.90
3/8/2019	FOGLEMEN	0.7	C200.C200	Review SPD requirements re: source of funding for retiree medical payments.	\$472.50
7/8/2019	HOGANS	1.1	C200.C200	Analysis and advice re: FICA/Hi tax collection requirements and alternatives for SERP and Excess Plan benefits.	\$919.60
7/9/2019	HOGANS	0.4	C200.C200	Advice re: FICA/Hi tax requirements for SERP and Excess Plan benefits.	\$334.40
5/13/2019	ITAMI	1	C200.C200	Revise and transmit educational disclaimer language for financial seminars.	\$713.00
3/22/2019	KOHN	0.2	C200.C200	Call with client re: plan funding and premium assumptions.	\$141.60
3/22/2019	KOHN	0.7	C200.C200	Review/analyze issues re: plan funding and premium assumptions.	\$495.60
3/25/2019	KOHN	0.8	C200.C200	Review/analyze issues re funding and premium assumptions.	\$566.40
4/22/2019	KOHN	1.3	C200.C200	Review issues re: plan design.	\$920.40
2/20/2019	LEVINE	0.2	C200.C200	Governance update analysis and follow-up.	\$172.00
3/4/2019	LEVINE	0.5	C200.C200	Review issues regarding plan design.	\$430.00
3/7/2019	LEVINE	0.2	C200.C200	Review MassMutual financial education question.	\$172.00
3/7/2019	LEVINE	0.4	C200.C200	Analyze overpayment process options.	\$344.00
3/8/2019	LEVINE	0.2	C200.C200	Review plan amendment design.	\$172.00
3/8/2019	LEVINE	0.5	C200.C200	Follow up regarding plan design litigation.	\$430.00
3/12/2019	LEVINE	0.3	C200.C200	Review and follow-up re: overpayment provisions.	\$258.00
3/14/2019	LEVINE	0.3	C200.C200	Overpayment follow-up.	\$258.00
3/25/2019	LEVINE	0.2	C200.C200	Revise overpayment talking points.	\$172.00
3/25/2019	LEVINE	0.2	C200.C200	Review analysis re: pension funding process.	\$172.00
3/26/2019	LEVINE	0.8	C200.C200	Review and analyze basic Weekly Pay question.	\$688.00
3/27/2019	LEVINE	0.3	C200.C200	Additional analysis of basic weekly pay proposal.	\$258.00
4/16/2019	LEVINE	0.3	C200.C200	Review and comment on corporate annual summary.	\$258.00
4/19/2019	LEVINE	0.2	C200.C200	Follow-up on insurance application items.	\$172.00
4/22/2019	LEVINE	0.2	C200.C200	Follow up on plan design litigation.	\$172.00
5/10/2019	LEVINE	0.2	C200.C200	Analyze re: potential plan amendments.	\$172.00
5/12/2019	LEVINE	0.3	C200.C200	Revise educational programs standard disclaimer.	\$258.00
5/13/2019	LEVINE	0.2	C200.C200	Follow-up on education disclosure.	\$172.00
5/15/2019	LEVINE	0.3	C200.C200	Review and follow-up on overpayment legislation.	\$258.00

5/21/2019	LEVINE	0.2	C200.C200	Review and follow-up on MetLife education seminars.	\$172.00
5/21/2019	LEVINE	0.3	C200.C200	Developments in plan design litigation.	\$258.00
6/5/2019	LEVINE	0.2	C200.C200	Follow-up on benefits bargaining.	\$172.00
6/5/2019	LEVINE	0.8	C200.C200	Review bargaining agreement questions and call with R. Reilly, M. Parry.	\$688.00
6/9/2019	LEVINE	0.3	C200.C200	Revise age 70.5 amendment.	\$258.00
6/10/2019	LEVINE	0.5	C200.C200	Age 70.5 amendment follow-up.	\$430.00
6/15/2019	LEVINE	0.5	C200.C200	Review and follow-up re: drafting premium payment amendment.	\$430.00
6/16/2019	LEVINE	0.5	C200.C200	Review and follow-up on 10/22% premium items; follow-up.	\$430.00
6/26/2019	LEVINE	1.5	C200.C200	Mortality materials prep and call.	\$1,290.00
7/4/2019	LEVINE	0.2	C200.C200	Follow-up on minutes revision.	\$172.00
7/4/2019	LEVINE	0.3	C200.C200	Review and follow-up on FICA issue.	\$258.00
7/8/2019	LEVINE	0.3	C200.C200	Follow-up on FICA tax question.	\$258.00
7/10/2019	LEVINE	0.4	C200.C200	Bankruptcy impact on plans follow-up / review WTW comments and discuss with R. Reilly.	\$344.00
7/12/2019	LEVINE	0.5	C200.C200	Call with R. Reilly, M. Parry, J. Redmon re: shift premiums.	\$430.00
7/30/2019	LEVINE	0.3	C200.C200	Analyze and follow-up on impact of wage premiums.	\$258.00
2/1/2019	MALIK	0.3	C200.C200	Review/analyze and organize year-end plan amendments.	\$151.20
2/8/2019	MALIK	0.2	C200.C200	Review/analyze plan document set.	\$100.80
2/8/2019	MALIK	1.8	C200.C200	Amendments in preparation for OBGC filing.	\$907.20
3/22/2019	MALIK	0.5	C200.C200	Review/analyze plan's returned mail procedures.	\$252.00
5/6/2019	MALIK	0.2	C200.C200	Review and organize plan document file.	\$100.80
5/7/2019	MALIK	0.4	C200.C200	Review/analyze third party benefit consultant guidelines and issues.	\$201.60
5/13/2019	MALIK	2.6	C200.C200	Draft/revise guidance on employee organization invitations of outside vendors.	\$1,310.40
3/6/2019	MCTYRE	0.2	C200.C200	Analyze possible overpayment relief legislation.	\$135.00
3/7/2019	MCTYRE	0.4	C200.C200	Analyze possible overpayment relief legislation.	\$270.00
3/12/2019	MCTYRE	1.3	C200.C200	Draft talking points re: possible overpayment relief legislation.	\$877.50
7/1/2019	MCTYRE	0.1	C200.C200	Analyze notice to insurance carrier re: Teeple mediation.	\$67.50
7/1/2019	MCTYRE	0.2	C200.C200	Analyze calculations for Teeple mediation.	\$135.00
7/1/2019	MCTYRE	0.3	C200.C200	Analyze status of S. Benedict claim and request for call-back.	\$202.50
7/1/2019	MCTYRE	0.6	C200.C200	Analyze arguments for motion for partial summary judgment in Teeple litigation.	\$405.00
7/2/2019	MCTYRE	0.3	C200.C200	Draft notice to insurance carrier re: Teeple litigation.	\$202.50
7/2/2019	MCTYRE	0.3	C200.C200	Analyze Teeple litigation docket.	\$202.50
7/2/2019	MCTYRE	0.9	C200.C200	Analyze arguments for motion for partial summary judgment in Teeple litigation.	\$607.50
7/3/2019	MCTYRE	0.1	C200.C200	Communicate with client re: notice to insurance carrier re: Teeple litigation.	\$67.50

7/3/2019	MCTYRE	0.2	C200.C200	Revise draft notice to insurance carrier re: Teeple litigation.	\$135.00
7/11/2019	MCTYRE	0.2	C200.C200	Analyze Baker misclassification claim.	\$135.00
7/11/2019	MCTYRE	1.4	C200.C200	Draft motion for partial summary judgment for Teeple.	\$945.00
7/12/2019	MCTYRE	1.2	C200.C200	Draft motion for partial summary judgment for Teeple.	\$810.00
7/14/2019	MCTYRE	1	C200.C200	Draft motion for partial summary judgment for Teeple.	\$675.00
7/15/2019	MCTYRE	6.6	C200.C200	Draft motion for partial summary judgment for Teeple.	\$4,455.00
7/16/2019	MCTYRE	0.1	C200.C200	Analyze S.B. pension matter.	\$67.50
7/16/2019	MCTYRE	0.1	C200.C200	Analyze Teeple draft motion for partial summary judgment.	\$67.50
7/17/2019	MCTYRE	0.1	C200.C200	Communicate with local counsel re: Teeple mediation.	\$67.50
7/17/2019	MCTYRE	0.3	C200.C200	Analyze present value calculations for Teeple mediation.	\$202.50
7/17/2019	MCTYRE	1.2	C200.C200	Revise draft motion for partial summary judgment for Teeple.	\$810.00
7/18/2019	MCTYRE	0.1	C200.C200	Analyze calculations for Baker misclassification claim.	\$67.50
7/19/2019	MCTYRE	0.1	C200.C200	Analyze calculations for Baker misclassification claim.	\$67.50
7/19/2019	MCTYRE	0.1	C200.C200	Communicate with opposing counsel re: preparation for Teeple mediation.	\$67.50
7/19/2019	MCTYRE	0.3	C200.C200	Analyze present value calculations for Teeple mediation.	\$202.50
7/19/2019	MCTYRE	0.5	C200.C200	Revise draft tolling agreement for Baker misclassification claim.	\$337.50
7/19/2019	MCTYRE	1.4	C200.C200	Revise draft motion for partial summary judgment for Teeple.	\$945.00
7/20/2019	MCTYRE	0.1	C200.C200	Analyze calculations for Baker misclassification claim.	\$67.50
7/20/2019	MCTYRE	0.5	C200.C200	Revise draft motion for partial summary judgment for Teeple litigation and declarations in support.	\$337.50
7/22/2019	MCTYRE	2.2	C200.C200	Revise draft motion for partial summary judgment for Teeple litigation.	\$1,485.00
7/23/2019	MCTYRE	0.1	C200.C200	Communicate with mediator re: mediation preparation.	\$67.50
7/23/2019	MCTYRE	1.9	C200.C200	Revise draft motion for partial summary judgment for Teeple litigation.	\$1,282.50
7/24/2019	MCTYRE	0.9	C200.C200	Draft mediation statement for Teeple litigation.	\$607.50
7/25/2019	MCTYRE	0.1	C200.C200	Analyze draft tolling agreement for Baker misclassification claim.	\$67.50
7/25/2019	MCTYRE	0.8	C200.C200	Draft mediation statement for Teeple litigation.	\$540.00
7/26/2019	MCTYRE	0.1	C200.C200	Analyze draft motion for partial summary judgment in Teeple litigation.	\$67.50
7/29/2019	MCTYRE	0.1	C200.C200	Communicate with local counsel re: motion for partial summary judgment.	\$67.50
7/29/2019	MCTYRE	0.4	C200.C200	Analyze draft motion for partial summary judgment in Teeple litigation.	\$270.00
7/31/2019	MCTYRE	0.8	C200.C200	Participate in call with R. Reilly, S. Campos, and MLJ re: preparation for Teeple mediation.	\$540.00

7/31/2019	MCTYRE	0.9	C200.C200	Prepare for D. Teeple mediation.	\$607.50
3/4/2019	SHAPIRO	0.3	C200.C200	Review plan design issues.	\$225.30
3/7/2019	SHAPIRO	1	C200.C200	Analysis of plan design issues and recent legal developments re: same.	\$751.00
3/11/2019	SHAPIRO	3.5	C200.C200	Review of relative values disclosures and recent legal developments re: same.	\$2,628.50
3/25/2019	SHAPIRO	0.8	C200.C200	Analysis of implications of PBGC premium elections and definition of secured liability for accounting.	\$600.80
3/26/2019	SHAPIRO	1.5	C200.C200	Analysis of crediting of contributions to different years and quarterly contribution requirements.	\$1,126.50
5/21/2019	SHAPIRO	0.5	C200.C200	Analysis of developments in plan design litigation.	\$375.50
6/9/2019	WALSH	0.4	C200.C200	Analyze updated age 70.5 follow up procedures.	\$283.20
6/10/2019	WALSH	0.4	C200.C200	Analyze revised lost participant plan amendment language.	\$283.20
3/7/2019	WINTERS	0.6	C200.C200	Review/analyze legislative options for plan overpayments and possible language and strategy for same.	\$516.00
3/12/2019	WINTERS	1	C200.C200	Review/analyze legislative options for plan overpayments and possible language and strategy for same.	\$860.00
3/12/2019	WINTERS	1.5	C200.C200	Review/analyze legislative options for plan overpayments and possible language and strategy for same.	\$1,290.00
3/13/2019	WINTERS	0.5	C200.C200	Review/analyze legislative options for plan overpayments and possible language and strategy for same	\$430.00
3/13/2019	WINTERS	2.5	C200.C200	Draft/revise talking points re: possible legislative options for plan overpayments.	\$2,150.00
3/19/2019	WINTERS	0.3	C200.C200	Review/analyze legislative options for plan overpayments and possible language and strategy for same	\$258.00
3/20/2019	WINTERS	0.5	C200.C200	Draft/revise talking points on legislative options for plan overpayments.	\$430.00
3/21/2019	WINTERS	0.5	C200.C200	Draft/revise talking points on legislative options for plan overpayments.	\$430.00
3/22/2019	WINTERS	1.3	C200.C200	Draft/revise talking points on legislative options for plan overpayments	\$1,118.00
3/25/2019	WINTERS	1.8	C200.C200	Draft/revise talking points and response to client regarding recovery of overpayments.	\$1,548.00
3/27/2019	WINTERS	0.3	C200.C200	Review status of overpayment provision.	\$258.00
3/28/2019	WINTERS	0.5	C200.C200	Review/analyze status of Ways and Means overpayment provision and possible advocacy options on same.	\$430.00
<b>Matter B: Counseling re: Defined Contribution Plan</b>					
<b>Date</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Task</b>	<b>Narrative</b>	<b>Amount</b>
2/5/2019	ASHNER	0.2	C200.C200	Review / analyze Fidelity trust agreement and amendments.	\$111.20
2/6/2019	ASHNER	1.3	C200.C200	Review/analyze issues re tendering shares help in plan.	\$722.80



2/6/2019	ASHNER	1.4	C200.C200	Review / analyze plan documents (including historical versions) and Fidelity service agreements re: proxy voting and tender offers.	\$778.40
2/6/2019	ASHNER	1.8	C200.C200	Review / analyze standards for "exercise of control" by participants for purposes of ERISA section 404(c).	\$1,000.80
2/7/2019	ASHNER	1.6	C200.C200	Review / analyze fiduciary duties re: voting of non-retained proxies or tender offers for plan with pass-through voting, re: relying on recommendation of board of directors.	\$889.60
2/8/2019	ASHNER	0.3	C200.C200	Review / analyze proxy voting / tender issues re: non-voted shares.	\$166.80
2/11/2019	ASHNER	3.1	C200.C200	Draft / revise summary of company stock proxy voting / tender offer issues and recommendations.	\$1,723.60
2/12/2019	ASHNER	1.4	C200.C200	Draft / revise summary of proxy voting and tender offer issues and relevant provisions in plan document.	\$778.40
2/14/2019	ASHNER	0.9	C200.C200	Call with R. Reilly and DNL to discuss pension outsourcing contract open items.	\$500.40
2/20/2019	ASHNER	0.1	C200.C200	Review / analyze draft 8th amendment to Fidelity contract.	\$55.60
2/22/2019	ASHNER	0.3	C200.C200	Review / analyze Fidelity letter re: Financial Engines fee changes and analyze applicability of 408(b)(2) requirements.	\$166.80
2/27/2019	ASHNER	0.4	C200.C200	Review / analyze latest draft amendment to Fidelity master trust agreement re: direction of cash levels and follow-up question re: parties to amendment.	\$222.40
3/2/2019	ASHNER	0.6	C200.C200	Review / analyze issues re: contracting parties and revise Fidelity amendment per comments from R. R	\$333.60
3/4/2019	ASHNER	0.3	C200.C200	Draft / revise and send revised Fidelity amendment (re: Gallagher appointment) to R. Reilly.	\$166.80
3/15/2019	ASHNER	0.4	C200.C200	Review and revise draft Fidelity amendment re: Gallagher engagement per email from R. Reilly.	\$222.40
3/28/2019	ASHNER	0.3	C200.C200	Review / analyze WTW sample overpayment collection process document.	\$166.80
3/28/2019	ASHNER	1	C200.C200	Review / analyze Fidelity agreement re: proxy mailing expenses.	\$556.00
3/29/2019	ASHNER	1.6	C200.C200	Review / analyze prior advice re: proxy mailings and ERISA 404(c) guidance.	\$889.60
4/1/2019	ASHNER	0.6	C200.C200	Review / analyze question from R. Reilly re: payment of proxy costs.	\$333.60
4/2/2019	ASHNER	1.2	C200.C200	Review / analyze proxy mailing / plan payment issues re: email from R. Reilly.	\$667.20
4/3/2019	ASHNER	0.3	C200.C200	Draft / revise and send response to R. Reilly re: Blue Mountain proxies.	\$166.80
4/29/2019	ASHNER	0.7	C200.C200	Review / analyze issues re: delegation of authority.	\$389.20
4/30/2019	ASHNER	0.4	C200.C200	Review / analyze RSP plan provisions and related plan governance documents and begin to prepare delegation matrix.	\$222.40

5/1/2019	ASHNER	0.7	C200.C200	Review / analyze delegation resolutions and plan provisions re: delegations of authority.	\$389.20
5/2/2019	ASHNER	0.3	C200.C200	Review / analyze delegations of authority for delegation chart.	\$166.80
5/13/2019	ASHNER	3.1	C200.C200	Draft / revise delegation matrix for RSP (time includes reviewing plan document provisions and applicable delegations of authority).	\$1,723.60
5/14/2019	ASHNER	2.1	C200.C200	Continue to draft / revise delegation matrix for RSP and flag open items for discussion with client.	\$1,167.60
6/3/2019	ASHNER	1.7	C200.C200	Review, analyze, and revise PG&E delegation matrix.	\$945.20
6/10/2019	ASHNER	0.3	C200.C200	Draft / revise RSP delegation matrix.	\$166.80
6/12/2019	ASHNER	0.8	C200.C200	Draft / revise RSP delegation matrix.	444.8
6/17/2019	ASHNER	2.3	C200.C200	Review and revise delegation matrix for RSP and Union RSP.	\$1,278.80
6/26/2019	ASHNER	0.6	C200.C200	Draft / revise email to R. Reilly summarizing steps to correct deferral cap issue.	\$333.60
6/26/2019	ASHNER	0.9	C200.C200	Review / analyze 401(k) error re: 2018 plan limits and IRS guidance re: approaches to corrections.	\$500.40
6/27/2019	ASHNER	0.7	C200.C200	Draft / revise response to R. Reilly re: 402(g) issue.	\$389.20
6/27/2019	ASHNER	0.9	C200.C200	Review / analyze IRS corrections guidance and secondary sources re: improper application of 402(g) limit.	\$500.40
7/1/2019	ASHNER	0.2	C200.C200	Follow-up with DNL re: 402(g) issue.	\$111.20
7/2/2019	ASHNER	0.8	C200.C200	Draft/revise email to R. Reilly re: correction of missed deferral/402(g) issue.	\$444.80
7/3/2019	ASHNER	0.3	C200.C200	Follow-up with DNL re: missed deferral correction.	\$166.80
7/16/2019	ASHNER	1.2	C200.C200	Draft / revise response to R. Reilly and J. Redmond re: 401(k) limit correction and terminated employees.	\$667.20
7/16/2019	ASHNER	2.2	C200.C200	Review / analyze emails from R. Reilly and J. Redmond, including attached write-up and spreadsheet with detailed scenarios.	\$1,223.20
7/26/2019	ASHNER	0.7	C200.C200	Review / analyze email questions from L. Laanisto and J. Redmond re: 401(k) withholding issue.	\$389.20
2/8/2019	BRADFORD	0.6	C200.C200	Revise draft amendments to EBC composition provision and draft EBC writeup for the same.	\$382.20
2/13/2019	BRADFORD	0.2	C200.C200	Conference with client regarding distribution per QDRO grossed up for income taxes.	\$127.40
3/4/2019	BRADFORD	0.1	C200.C200	Email R. Reilly regarding compliance testing considerations for Savings Plans.	\$63.70
3/4/2019	BRADFORD	0.3	C200.C200	Review and analyze compliance testing and operational issues for review.	\$191.10
3/4/2019	BRADFORD	0.6	C200.C200	Review compliance testing results from Fidelity and recommendations for other compliance testing	\$382.20



3/11/2019	BRADFORD	1.1	C200.C200	Draft SMM for amendment to claims procedures.	\$700.70
3/20/2019	BRADFORD	0.5	C200.C200	Teleconference with D. Allen, R. Reilly and S. Fajardin regarding M.M. loan issue and tax implication, and participant loan repayment issue.	\$318.50
3/21/2019	BRADFORD	0.3	C200.C200	Review sample agreement and release form for M.M.'s claim.	\$191.10
3/22/2019	BRADFORD	0.7	C200.C200	Review revised draft Settlement and Release Agreement for loans.	\$445.90
4/10/2019	BRADFORD	0.1	C200.C200	Conference with R. Reilly et al. regarding Montiel's loan issue.	\$63.70
4/12/2019	BRADFORD	1.5	C200.C200	Revise SMMs for claims procedures.	\$955.50
4/25/2019	BRADFORD	0.2	C200.C200	Review loan payment issue for participant who changed payrolls.	\$127.40
5/2/2019	BRADFORD	1.5	C200.C200	Review and analyze participant's age 59 1/2 withdrawal and suspension from deferrals.	\$955.50
5/6/2019	BRADFORD	0.6	C200.C200	Review and analyze participant's claim for matching contributions.	\$382.20
5/7/2019	BRADFORD	0.1	C200.C200	Review and analyze additional information regarding K.H.'s withdrawal and contribution suspension.	\$63.70
5/8/2019	BRADFORD	0.1	C200.C200	Review and analyze documents submitted for payment of L.E.'s account to Trust.	\$63.70
5/15/2019	BRADFORD	0.8	C200.C200	Review compensation definition for union RSP in connection with excess deferrals.	\$509.60
5/16/2019	BRADFORD	0.1	C200.C200	Exchange emails with D. Allen regarding reversal of withdrawal and suspension of deferrals for H.K.	\$63.70
5/16/2019	BRADFORD	0.4	C200.C200	Revise draft email to R. Reilly regarding excess contributions.	\$254.80
5/28/2019	BRADFORD	1.3	C200.C200	Review materials regarding changes to stock fund.	\$828.10
6/3/2019	BRADFORD	0.8	C200.C200	Revise draft amendments and writeup for stock fund investment limit.	\$509.60
6/7/2019	BRADFORD	0.5	C200.C200	Review and analyze questions from beneficiary/participant and rollover over beneficiary account.	\$318.50
6/24/2019	BRADFORD	0.1	C200.C200	Review and analyze non-union RSP compensation definition for proposed amendment to match union RSP changes.	\$63.70
6/26/2019	BRADFORD	1.7	C200.C200	Review and analyze deferral issues and possible correction methods.	\$1,082.90
6/27/2019	BRADFORD	0.2	C200.C200	Review additional guidance and options for correcting deferrals of participants cut off before 402(g) limit.	\$127.40
7/3/2019	BRADFORD	5.8	C200.C200	Draft claim response letter to L.H.	\$3,694.60
7/5/2019	BRADFORD	5.5	C200.C200	Draft letter in response to L.H. claim for additional matching contributions.	\$3,503.50
7/9/2019	BRADFORD	0.2	C200.C200	Review outstanding projects list and update.	\$127.40
7/10/2019	BRADFORD	0.4	C200.C200	Review additional questions regarding Padron's benefit calculation.	\$254.80
7/15/2019	BRADFORD	2	C200.C200	Revise draft letter regarding L.H. claim for additional matching contributions.	\$1,274.00

7/16/2019	BRADFORD	0.1	C200.C200	Email draft denial letter for L.H. claim to J. Redmond and R. Reilly for review.	\$63.70
7/16/2019	BRADFORD	0.2	C200.C200	Revise draft claim response letter for L.H. claim for additional match.	\$127.40
7/16/2019	BRADFORD	2	C200.C200	Review data regarding 401(k) deferral limit issues.	\$1,274.00
7/26/2019	BRADFORD	0.8	C200.C200	Review and analyze issues concerning contribution limits and corrections.	\$509.60
3/28/2019	DEL CONTE	0.3	C200.C200	Respond to question re proxy information.	\$213.90
3/29/2019	DEL CONTE	0.4	C200.C200	Review issues re: proxy mailing.	\$285.20
4/1/2019	DEL CONTE	0.3	C200.C200	Review issues re: payment of expense to furnish proxy materials.	\$213.90
4/2/2019	DEL CONTE	0.8	C200.C200	Research into follow-up question re: proxy voting, and e-furnishing.	\$570.40
4/3/2019	DEL CONTE	0.3	C200.C200	Review and follow-up on proxy email.	\$213.90
5/24/2019	DEL CONTE	0.5	C200.C200	Respond to question re notice of QES restriction.	\$356.50
5/25/2019	DEL CONTE	0.4	C200.C200	Respond to follow-up question communicating stock cap.	\$285.20
6/6/2019	DEL CONTE	0.3	C200.C200	Respond to question re electronic disclosure.	\$213.90
2/13/2019	GOODWIN	0.5	C200.C200	Review and analyze issue regarding legal entity status of plan administrator committee.	\$375.50
3/18/2019	GOODWIN	0.3	C200.C200	Review/analyze requirements related to limited scope audits.	\$225.30
5/7/2019	GOODWIN	0.5	C200.C200	Review/analyze and respond to Robin Reilly re: Form 5500.	\$375.50
2/1/2019	ITAMI	1	C200.C200	Review proposed communications to participants from Gallagher and provide comments regarding same.	\$713.00
2/5/2019	ITAMI	1	C200.C200	Review share issuance questions in connection with plan purchases.	\$713.00
2/6/2019	ITAMI	4.2	C200.C200	Review proxy and tender procedures in policy, plan, trust, and recordkeeping agreement.	\$2,994.60
2/7/2019	ITAMI	2	C200.C200	Revise composition amendments and UWC.	\$1,426.00
2/8/2019	ITAMI	2.8	C200.C200	Revise EBC write-up to reflect Independent Fiduciary engagement.	\$1,996.40
2/11/2019	ITAMI	0.8	C200.C200	Review proxy and tender analysis for company stock holdings.	\$570.40
2/12/2019	ITAMI	0.8	C200.C200	Revise summary of recommendations related to proxies and tenders.	\$570.40
2/26/2019	ITAMI	1	C200.C200	Revise stock purchase standard process documents.	\$713.00
2/27/2019	ITAMI	0.7	C200.C200	Revise stock purchase procedure documents.	\$499.10
3/21/2019	ITAMI	1.4	C200.C200	Analyze stock-drop compliant alleging corrective disclosure.	\$998.20
3/25/2019	ITAMI	0.4	C200.C200	Review expense allocation question regarding payroll feeds.	\$285.20
4/1/2019	ITAMI	1.2	C200.C200	Review and respond to question about document retention and disclosure requirements.	\$855.60
4/17/2019	ITAMI	3.8	C200.C200	Prepare examples of delegated power.	\$2,709.40

4/18/2019	ITAMI	2	C200.C200	Prepare examples of delegation regarding benefit plan administration.	\$1,426.00
4/25/2019	ITAMI	2	C200.C200	Review and comment upon Retirewise presentations.	\$1,426.00
4/29/2019	ITAMI	1.7	C200.C200	Prepare guidance on delegation of administration.	\$1,212.10
5/1/2019	ITAMI	0.5	C200.C200	Discuss Retirewise presentation with R. Reilly.	\$356.50
5/6/2019	ITAMI	1.5	C200.C200	Revise Retirewise related disclosures.	\$1,069.50
5/7/2019	ITAMI	1	C200.C200	Prepare plan charged expense summary.	\$713.00
5/9/2019	ITAMI	1.5	C200.C200	Prepare educational disclaimer language.	\$1,069.50
5/21/2019	ITAMI	0.8	C200.C200	Comment upon financial wellness presentation approach.	\$570.40
5/24/2019	ITAMI	1	C200.C200	Discuss issues re: employer stock investments and notice requirements.	\$713.00
6/3/2019	ITAMI	0.8	C200.C200	Review delegations chart.	\$570.40
6/4/2019	ITAMI	1	C200.C200	Allocation of payroll cost question.	\$713.00
6/10/2019	ITAMI	0.8	C200.C200	Review ESOP decision from Second Circuit.	\$570.40
6/12/2019	ITAMI	0.8	C200.C200	Review company stock limitation discussions.	\$570.40
6/13/2019	ITAMI	1.5	C200.C200	Prepare for and attend call with Fidelity and Gallagher to discuss stock fund options.	\$1,069.50
6/13/2019	ITAMI	1.8	C200.C200	Review stock fund anti-dilution options.	\$1,283.40
6/21/2019	KOHN	0.2	C200.C200	Review loss contingency memo.	\$141.60
2/1/2019	ATALLADI-FULTON	0.3	C200.C200	Research status of Diaz CA Superior Court probate matter.	\$98.40
2/19/2019	ATALLADI-FULTON	0.3	C200.C200	Research status of Diaz CA Superior Court probate matter; call clerk for filing update.	\$98.40
3/13/2019	LEVINE	0.5	C200.C200	Review and follow-up on loan interest rate.	\$430.00
3/15/2019	LEVINE	0.2	C200.C200	Review final version of Fidelity amendment for execution.	\$172.00
3/21/2019	LEVINE	0.2	C200.C200	Review and analyze recent company stock legal developments.	\$172.00
3/25/2019	LEVINE	0.2	C200.C200	Loan settlement authority question review.	\$172.00
3/27/2019	LEVINE	0.2	C200.C200	Follow-up on Fidelity proxy solicitation costs.	\$172.00
5/2/2019	LEVINE	0.2	C200.C200	Review K.H. suspension questions.	\$172.00
5/3/2019	LEVINE	0.2	C200.C200	Review K.H. benefit matter and follow-up on options for next steps.	\$172.00
5/7/2019	LEVINE	0.2	C200.C200	Analyze K.H. suspension follow-up.	\$172.00
5/14/2019	LEVINE	0.3	C200.C200	Review and follow-up on overpayment correction.	\$258.00
5/16/2019	LEVINE	0.4	C200.C200	Follow-up on eligible compensation contribution correction item.	\$344.00
6/17/2019	LEVINE	0.5	C200.C200	Review L.H. claim materials.	\$430.00
6/24/2019	LEVINE	0.2	C200.C200	Audit letter follow-up.	\$172.00
6/24/2019	LEVINE	0.4	C200.C200	Premium compensation follow-up.	\$344.00
6/26/2019	LEVINE	0.4	C200.C200	Deferral correction follow-up.	\$344.00
6/27/2019	LEVINE	0.6	C200.C200	Correction follow-up.	\$516.00
6/28/2019	LEVINE	0.2	C200.C200	Correction strategy follow-up.	\$172.00
7/1/2019	LEVINE	0.7	C200.C200	Follow-up on deferral correction and discuss with DJA.	\$602.00
7/2/2019	LEVINE	0.3	C200.C200	Review and follow-up on additional correction options for deferrals.	\$258.00

7/4/2019	LEVINE	0.2	C200.C200	Review updated corrections options email.	\$172.00
7/5/2019	LEVINE	0.2	C200.C200	Final contribution correction follow-up.	\$172.00
7/9/2019	LEVINE	0.5	C200.C200	Review automatic enrollment notes and follow-up with R. Reilly; additional follow-up.	\$430.00
7/15/2019	LEVINE	0.3	C200.C200	Review L.H. claim letter.	\$258.00
7/16/2019	LEVINE	0.7	C200.C200	401(k) correction follow-up; follow-up re: SB re: death benefit beneficiary designation.	\$602.00
7/25/2019	LEVINE	0.2	C200.C200	401(k) withholding notification follow-up.	\$172.00
7/26/2019	LEVINE	0.3	C200.C200	Follow-up on correction items.	\$258.00
7/28/2019	LEVINE	0.2	C200.C200	Follow-up on 401(k) withholding question analysis from SAB re: J. Redmond question.	\$172.00
2/1/2019	MALIK	0.3	C200.C200	Review/analyze and organize year-end plan amendments.	\$151.20
2/7/2019	MALIK	1.2	C200.C200	Review/analyze Exxon Mobil stock drop dismissal.	\$604.80
5/6/2019	MALIK	0.2	C200.C200	Review and organize plan document file.	\$100.80
6/27/2019	MALIK	1.5	C200.C200	Review/analyze stock drop litigation developments.	\$756.00
6/27/2019	MALIK	2.5	C200.C200	Draft update on recent stock drop litigation developments.	\$1,260.00
2/20/2019	MCTYRE	0.1	C200.C200	Analyze developments in Munro case.	\$67.50
2/20/2019	MCTYRE	0.1	C200.C200	Send summary of Munro case developments to client.	\$67.50
4/16/2019	MCTYRE	0.4	C200.C200	Revise draft annual investment trusts summary.	\$270.00
4/17/2019	MCTYRE	0.5	C200.C200	Revise draft annual investment trusts summary.	\$337.50
4/18/2019	MCTYRE	0.1	C200.C200	Analyze draft annual investment trusts summary.	\$67.50
4/19/2019	MCTYRE	0.9	C200.C200	Draft chart re: retirement plan claims from January 2018 to April 2019 for finance committee write-up.	\$607.50
4/21/2019	MCTYRE	0.3	C200.C200	Draft chart re: retirement plan claims from January 2018 to April 2019 for finance committee write-up.	\$202.50
4/22/2019	MCTYRE	0.3	C200.C200	Draft chart re: retirement plan claims from January 2018 to April 2019 for finance committee write-up.	\$202.50
7/5/2019	MCTYRE	0.3	C200.C200	Analyze L.H. claim.	\$202.50
7/8/2019	MCTYRE	0.3	C200.C200	Analyze L.H. claim.	\$202.50
7/9/2019	MCTYRE	1.2	C200.C200	Revise draft decision letter re: L.H. claim.	\$810.00
7/16/2019	MCTYRE	0.1	C200.C200	Analyze draft initial decision letter for L.H. claim.	\$67.50
6/24/2019	RYAN	0.5	C200.C200	Review and revise audit letter.	\$366.00
6/20/2019	SHAHINLLARI	0.8	C200.C200	Review and analyze the audit letter for PG&E Corporation Retirement Savings Plan and PG&E Corporation Retirement Savings Plan for Union Represented Employees.	\$171.20
3/11/2019	ULLMAN	0.5	C200.C200	Review/analyze duty-to-defend language.	\$377.50
6/27/2019	ZAKLAD	0.3	C200.C200	Analyze question re: 402(g) tracking error correction.	\$219.60

Matter C: Counseling re: Health and Welfare Plan					
Date	Timekeeper	Hours	Task	Narrative	Amount
3/10/2019	AMIN	0.2	C200.C200	Analyze question re: SMM for retiree health plan.	\$142.60
7/25/2019	AMIN	0.2	C200.C200	Analyze reasonable cause for waiting period error.	\$142.60
1/14/2019	BRADFORD	1.2	C200.C200	Review and analyze issues regarding overpayment from VEBA.	\$764.40
2/8/2019	BRADFORD	0.6	C200.C200	Revise draft amendments to EBC composition provision and draft EBC writeup for the same.	\$382.20
3/11/2019	BRADFORD	1	C200.C200	Review and analyze health plan SPDs re: coordination of funding retiree health benefits.	\$637.00
7/2/2019	BRADFORD	0.3	C200.C200	Review and analyze request by S. King to pay S.A. King's final paycheck directly to him under Cal. small estate rules.	\$191.10
6/19/2019	DOLD	0.8	C200.C200	Review 1095-c filing.	\$718.40
4/23/2019	ITAMI	1	C200.C200	Review delegation of authority.	\$713.00
2/1/2019	KOHN	0.6	C200.C200	Review/analyze bankruptcy issues regarding PG&E voluntary plan.	\$424.80
2/4/2019	LEVINE	0.2	C200.C200	Voluntary plan analysis and follow-up.	\$172.00
2/5/2019	LEVINE	0.2	C200.C200	Review issues re: voluntary plan and analysis of Sedgwick	\$172.00
2/9/2019	LEVINE	0.2	C200.C200	Analyze voluntary plan strategy steps.	\$172.00
2/19/2019	LEVINE	0.3	C200.C200	EDD impact follow-up with team.	\$258.00
2/25/2019	LEVINE	0.3	C200.C200	Analyze VP next step options.	\$258.00
2/26/2019	LEVINE	0.2	C200.C200	Review issues re: EDD and voluntary plan.	\$172.00
2/27/2019	LEVINE	0.6	C200.C200	Review EDD update summary for client.	\$516.00
3/1/2019	LEVINE	0.4	C200.C200	Review follow-up and submission materials for EDD.	\$344.00
3/4/2019	LEVINE	0.2	C200.C200	EDD call prep and follow-up.	\$172.00
3/5/2019	LEVINE	1	C200.C200	Review EDD strategy and data.	\$860.00
3/6/2019	LEVINE	0.2	C200.C200	Follow-up on authorized representative for claims matter.	\$172.00
3/7/2019	LEVINE	0.4	C200.C200	EDD prep and follow-up.	\$344.00
3/8/2019	LEVINE	2.1	C200.C200	Review for EDD call and follow-up from call.	\$1,806.00
3/11/2019	LEVINE	0.2	C200.C200	Analyze issues re: voluntary plan next steps.	\$172.00
3/13/2019	LEVINE	0.4	C200.C200	Review voluntary plan litigation analysis.	\$344.00
3/13/2019	LEVINE	0.7	C200.C200	Analyze next steps re: EDD and voluntary plan.	\$602.00
3/14/2019	LEVINE	0.4	C200.C200	Review and follow-up re: EDD next steps.	\$344.00
3/15/2019	LEVINE	1.3	C200.C200	Review for; EDD call and follow-up.	\$1,118.00
3/18/2019	LEVINE	0.6	C200.C200	Review VP draft response.	\$516.00
3/19/2019	LEVINE	0.3	C200.C200	Review and follow-up re: EDD response.	\$258.00
3/20/2019	LEVINE	0.2	C200.C200	Follow-up on EDD talking points.	\$172.00
3/21/2019	LEVINE	0.2	C200.C200	Review CA law analysis and follow-up on strategy steps.	\$172.00
3/25/2019	LEVINE	0.2	C200.C200	Follow-up on payroll cost question.	\$172.00
3/28/2019	LEVINE	0.2	C200.C200	Follow-up on voluntary plan termination.	\$172.00
3/29/2019	LEVINE	0.4	C200.C200	Voluntary plan options and approaches review and follow-up.	\$344.00
3/30/2019	LEVINE	0.3	C200.C200	Voluntary plan process and potential termination implementation follow-up.	\$258.00
4/1/2019	LEVINE	0.2	C200.C200	Voluntary plan termination analysis.	\$172.00



4/2/2019	LEVINE	0.2	C200.C200	Health plan ERISA status certification analysis and follow-up.	\$172.00
4/18/2019	LEVINE	0.3	C200.C200	Review EDD follow-up.	\$258.00
4/19/2019	LEVINE	0.2	C200.C200	Review open items for VP.	\$172.00
4/22/2019	LEVINE	0.2	C200.C200	Review document production.	\$172.00
4/23/2019	LEVINE	0.4	C200.C200	Review documents for S.O. production.	\$344.00
4/24/2019	LEVINE	0.2	C200.C200	S.O. follow-up.	\$172.00
5/14/2019	LEVINE	0.5	C200.C200	Review and follow-up on Mercer assignment.	\$430.00
5/15/2019	LEVINE	0.4	C200.C200	Review and follow-up on Mercer assignment.	\$344.00
5/23/2019	LEVINE	0.4	C200.C200	Review Mercer assignment responses.	\$344.00
5/25/2019	LEVINE	0.2	C200.C200	Review and follow-up regarding Mercer assignment; review CAT analysis.	\$172.00
5/28/2019	LEVINE	0.5	C200.C200	Follow-up on Mercer assignment; discuss with R. Reilly.	\$430.00
5/29/2019	LEVINE	0.2	C200.C200	Voluntary plan call and follow-up.	\$172.00
6/11/2019	LEVINE	0.3	C200.C200	Review EDD letter and follow-up on options.	\$258.00
6/12/2019	LEVINE	0.4	C200.C200	Review EDD letter and options analysis.	\$344.00
6/13/2019	LEVINE	0.5	C200.C200	Review and call with AU re: PG&E H&W analysis.	\$430.00
6/14/2019	LEVINE	0.3	C200.C200	Review EDD follow-up discussion.	\$258.00
6/18/2019	LEVINE	0.2	C200.C200	Follow-up with AU re: EDD.	\$172.00
6/19/2019	LEVINE	0.4	C200.C200	Review EDD follow-up steps/options.	\$344.00
6/20/2019	LEVINE	0.6	C200.C200	Review EDD follow-up / client comments and discuss with AU.	\$516.00
6/21/2019	LEVINE	0.3	C200.C200	Review EDD drafts.	\$258.00
6/24/2019	LEVINE	1.3	C200.C200	Prep and call re: EDD next steps; review EDD amendment edits/opt-out.	\$1,118.00
6/25/2019	LEVINE	0.3	C200.C200	Follow-up on EDD letter/summary.	\$258.00
6/27/2019	LEVINE	2	C200.C200	EDD communication review and follow-up; group call.	\$1,720.00
6/28/2019	LEVINE	2.2	C200.C200	Follow-up re: EDD and calls/discussions; review letter and follow-up.	\$1,892.00
6/29/2019	LEVINE	0.3	C200.C200	Review revisions to EDD response documents.	\$258.00
7/11/2019	LEVINE	0.9	C200.C200	Review and follow-up re: Union response.	\$774.00
2/2/2019	MALIK	0.2	C200.C200	Review/analyze end of year plan amendment.	\$100.80
5/6/2019	MALIK	0.2	C200.C200	Review and organize plan document file.	\$100.80
7/2/2019	MALIK	0.8	C200.C200	Review/analyze record of H&W plan amendments with set provided by PG&E.	\$403.20
7/11/2019	MALIK	0.3	C200.C200	Review/analyze Compensation Committee delegation to EBC re: amendment authority.	\$151.20
1/29/2019	MCTYRE	0.2	C200.C200	Analyze status of outstanding request to Anthem.	\$135.00
1/30/2019	MCTYRE	0.1	C200.C200	Analyze case summary for management team.	\$67.50
2/28/2019	MCTYRE	0.1	C200.C200	Analyze ability of LTD program to recover workers' compensation overpayments.	\$67.50
3/1/2019	MCTYRE	0.2	C200.C200	Analyze issue re: duty to defend/indemnity language in Anthem contract.	\$135.00
3/2/2019	MCTYRE	0.1	C200.C200	Analyze issue re: duty to defend/indemnity language in Anthem contract.	\$67.50



3/4/2019	MCTYRE	0.3	C200.C200	Analyze issue re: duty to defend/indemnity language in Anthem contract.	\$202.50
3/5/2019	MCTYRE	0.3	C200.C200	Analyze issue re: duty to defend/indemnity language in Anthem contract.	\$202.50
3/5/2019	MCTYRE	0.4	C200.C200	Draft update to client re: DOL guidance on authorized representative issue.	\$270.00
3/6/2019	MCTYRE	0.3	C200.C200	Analyze issue re: duty to defend/indemnity language in Anthem contract.	\$202.50
3/6/2019	MCTYRE	0.1	C200.C200	Analyze only LTD appeal.	\$67.50
3/11/2019	MCTYRE	0.5	C200.C200	Communicate with R. Reilly, au, and JW re: duty to defend/indemnity language in Anthem contract.	\$337.50
3/12/2019	MCTYRE	2	C200.C200	Analyze second-level materials.	\$1,350.00
3/12/2019	MCTYRE	0.4	C200.C200	Revise draft appeal extension letter to include document request.	\$270.00
3/12/2019	MCTYRE	0.2	C200.C200	Analyze revised appeal deadline.	\$135.00
3/12/2019	MCTYRE	0.2	C200.C200	Draft cover memorandum for EBAC's consideration of second-level appeal.	\$135.00
3/25/2019	MCTYRE	0.1	C200.C200	Analyze document request from O'Neil.	\$67.50
3/26/2019	MCTYRE	0.3	C200.C200	Analyze document request from O'Neil.	\$202.50
4/1/2019	MCTYRE	0.6	C200.C200	Analyze document request from S. O.	\$405.00
4/2/2019	MCTYRE	0.2	C200.C200	Analyze document request from S. O.	\$135.00
4/2/2019	MCTYRE	0.4	C200.C200	Analyze proof of health plan's ERISA qualification per R. Taylor's request.	\$270.00
4/4/2019	MCTYRE	3.9	C200.C200	Analyze documents responsive to C. O.'s document requests.	\$2,632.50
4/16/2019	MCTYRE	0.4	C200.C200	Revise draft annual investment trusts summary.	\$270.00
4/17/2019	MCTYRE	0.5	C200.C200	Revise draft annual investment trusts summary.	\$337.50
4/19/2019	MCTYRE	0.9	C200.C200	Draft chart re: LTD plan claims from January 2018 to April 2019 for finance committee write-up.	\$607.50
4/20/2019	MCTYRE	0.1	C200.C200	Draft chart re: LTD plan claims from January 2018 to April 2019 for finance committee write-up.	\$67.50
4/22/2019	MCTYRE	0.4	C200.C200	Draft chart re: LTD plan claims from January 2018 to April 2019 for finance committee write-up.	\$270.00
4/22/2019	MCTYRE	0.1	C200.C200	Analyze status of second-level appeal.	\$67.50
4/22/2019	MCTYRE	0.3	C200.C200	Draft cover letter responding to S.O.'s document request.	\$202.50
4/22/2019	MCTYRE	0.4	C200.C200	Analyze S.O.'s document request.	\$270.00
4/23/2019	MCTYRE	2.4	C200.C200	Analyze response to S.O.'s document request.	\$1,620.00
4/23/2019	MCTYRE	0.4	C200.C200	Draft correspondence to R. Reilly re: deadline to submit second-level appeal.	\$270.00
4/24/2019	MCTYRE	0.8	C200.C200	Finalize production in response to S.O.'s document request.	\$540.00
5/7/2019	MCTYRE	0.3	C200.C200	Revise draft letter to B. Reilly re: second-level appeal.	\$202.50
5/8/2019	MCTYRE	0.5	C200.C200	Analyze draft correspondence to B. Reilly re: C. O. second-level appeal and draft correspondence to client re: same.	\$337.50

5/13/2019	MCTYRE	0.1	C200.C200	Analyze deadline for C. O. to submit second-level appeal.	\$67.50
5/15/2019	MCTYRE	0.3	C200.C200	Analyze draft recoupment legislation.	\$202.50
5/16/2019	MCTYRE	0.2	C200.C200	Analyze correspondence from B. Reilly re: C. O. second-level appeal.	\$135.00
5/17/2019	MCTYRE	0.2	C200.C200	Analyze draft letter to B. Reilly re: C. O. second-level appeal.	\$135.00
5/17/2019	MCTYRE	0.7	C200.C200	Analyze draft recoupment legislation.	\$472.50
5/21/2019	MCTYRE	0.1	C200.C200	Analyze correspondence to B. Reilly re: deadline for C. O. to submit second-level appeal.	\$67.50
5/28/2019	MCTYRE	0.1	C200.C200	Analyze C. O. deadline to submit a second-level appeal.	\$67.50
5/29/2019	MCTYRE	0.1	C200.C200	Analyze status of C. O. second-level appeal.	\$67.50
5/23/2019	SLEE	0.3	C200.C200	Review issues regarding Mercer agreement.	\$225.30
5/17/2019	TINNES	0.3	C200.C200	Review issues re: claims regulation question re: LTD continuation of medical benefits.	\$243.60
5/21/2019	TINNES	0.3	C200.C200	Review issues re: disability claims questions.	\$243.60
5/28/2019	TURNER	0.5	C200.C200	Review of Mercer consent notice and revisions to same.	\$366.00
1/31/2019	ULLMAN	0.3	C200.C200	Review/analyze Voluntary Plan (VP) compliance question.	\$226.50
2/1/2019	ULLMAN	0.6	C200.C200	Call with R. Reilly re: voluntary plan issue.	\$453.00
2/1/2019	ULLMAN	0.3	C200.C200	Follow-up work re: voluntary plan letter.	\$226.50
2/1/2019	ULLMAN	0.5	C200.C200	Participate on call with client re: voluntary plan letter.	\$377.50
2/1/2019	ULLMAN	0.6	C200.C200	Review/analyze voluntary plan letter.	\$453.00
2/4/2019	ULLMAN	1.8	C200.C200	Review/analysis re: voluntary plan issues.	\$1,359.00
2/4/2019	ULLMAN	0.3	C200.C200	Research/analysis re: voluntary plan issue.	\$226.50
2/4/2019	ULLMAN	1	C200.C200	Call with client and Sedgwick re: voluntary plan issue.	\$755.00
2/5/2019	ULLMAN	0.3	C200.C200	Emails with C. Owoyele at California EDD re: voluntary plan issue.	\$226.50
2/5/2019	ULLMAN	0.7	C200.C200	Prepare for and call to California EDD re: voluntary plan issue.	\$528.50
2/5/2019	ULLMAN	0.4	C200.C200	Review/analyze voluntary plan issues.	\$302.00
2/7/2019	ULLMAN	0.1	C200.C200	Follow-up work re: voluntary plan EDD action.	\$75.50
2/9/2019	ULLMAN	0.2	C200.C200	Review/analysis re: EDD issues with voluntary plan.	\$151.00
2/11/2019	ULLMAN	0.2	C200.C200	Call with C. Owoyele at EDD re: voluntary plan issue.	\$151.00
2/11/2019	ULLMAN	0.1	C200.C200	Review/analysis re: voluntary plan issue.	\$75.50
2/13/2019	ULLMAN	0.5	C200.C200	Correspondence with California EDD re: voluntary plan issues; follow up with client re: same.	\$377.50
2/14/2019	ULLMAN	0.3	C200.C200	Follow up with client re: call with CA EDD re: voluntary plan.	\$226.50
2/16/2019	ULLMAN	0.2	C200.C200	Email to C. Owoyele at CA EDD re: voluntary plan issue.	\$151.00
2/18/2019	ULLMAN	2.4	C200.C200	Review/analysis re: EDD correspondence and voluntary plan law and regulations.	\$1,812.00

2/19/2019	ULLMAN	0.7	C200.C200	Call with R. Reilly re: voluntary plan administration in light of EDD correspondence.	\$528.50
2/19/2019	ULLMAN	0.2	C200.C200	Correspond with C. Owoyele at EDD re: voluntary plan issue.	\$151.00
2/19/2019	ULLMAN	0.5	C200.C200	Call with client re: voluntary plan issues and EDD correspondence.	\$377.50
2/19/2019	ULLMAN	2.8	C200.C200	Prepare for call with client re: voluntary plan issues and EDD correspondence.	\$2,114.00
2/19/2019	ULLMAN	0.4	C200.C200	Review/analyze voluntary plan administration in light of EDD correspondence.	\$302.00
2/20/2019	ULLMAN	0.7	C200.C200	Call with R. Reilly re: voluntary plan and use of sick leave.	\$528.50
2/20/2019	ULLMAN	0.4	C200.C200	Correspondence with C. Owoyele at EDD re: voluntary plan issue.	\$302.00
2/20/2019	ULLMAN	2.8	C200.C200	Review/analysis re: voluntary plan and use of sick leave.	\$2,114.00
2/21/2019	ULLMAN	0.3	C200.C200	Communicate with EDD re: voluntary plan issue.	\$226.50
2/21/2019	ULLMAN	0.8	C200.C200	Follow-up work re: voluntary plan EDD issue.	\$604.00
2/21/2019	ULLMAN	2.8	C200.C200	Review/analyze CA unemployment insurance code and voluntary plan issues.	\$2,114.00
2/22/2019	ULLMAN	0.8	C200.C200	Communicate with client re: scheduling of call with EDD to discuss voluntary plan issue.	\$604.00
2/25/2019	ULLMAN	2.1	C200.C200	Review/analysis re: voluntary plan issue.	\$1,585.50
2/25/2019	ULLMAN	0.5	C200.C200	Call with R. Reilly re: voluntary plan issues.	\$377.50
2/25/2019	ULLMAN	0.1	C200.C200	Email to C. Owoyele at EDD re: voluntary plan issues.	\$75.50
2/26/2019	ULLMAN	0.4	C200.C200	Draft email to client re: voluntary plan sick leave issue.	\$302.00
2/26/2019	ULLMAN	0.7	C200.C200	Follow-up analysis re: voluntary plan sick leave issue.	\$528.50
2/26/2019	ULLMAN	0.6	C200.C200	Review/revise chart of information requested by EDD with respect to voluntary plan.	\$453.00
2/27/2019	ULLMAN	0.2	C200.C200	Email to C. Owoyele at EDD re: voluntary plan issue.	\$151.00
2/27/2019	ULLMAN	2.5	C200.C200	Review/revise data provided with regard to voluntary plan claims.	\$1,887.50
2/28/2019	ULLMAN	0.2	C200.C200	Correspond with C. Owoyele at CA EDD re: voluntary plan issue.	\$151.00
2/28/2019	ULLMAN	0.4	C200.C200	Review/finalize chart re: voluntary claims data per CA EDD request.	\$302.00
3/1/2019	ULLMAN	0.6	C200.C200	Follow up re: voluntary plan data with R. Reilly.	\$453.00
3/1/2019	ULLMAN	0.2	C200.C200	Review/analysis re: duty to defend clause.	\$151.00
3/1/2019	ULLMAN	1.8	C200.C200	Review/finalize voluntary plan data requested by CA EDD.	\$1,359.00
3/2/2019	ULLMAN	0.2	C200.C200	Follow-up work re: duty to defend clause.	\$151.00
3/4/2019	ULLMAN	0.5	C200.C200	Call with R. Reilly re: upcoming EDD call re: voluntary plan.	\$377.50
3/4/2019	ULLMAN	0.2	C200.C200	Email to client re: additional questions from EDD re: voluntary plan.	\$151.00

3/4/2019	ULLMAN	5	C200.C200	Review/analysis re: use of sick leave in connection with voluntary plan.	\$3,775.00
3/4/2019	ULLMAN	0.3	C200.C200	Review summary of duty to defend issue.	\$226.50
3/4/2019	ULLMAN	0.1	C200.C200	Correspondence with C. Owoyele at EDD re: voluntary plan sick pay issue.	\$75.50
3/5/2019	ULLMAN	1	C200.C200	Call with client re: preparation for call with EDD re: voluntary plan.	\$755.00
3/5/2019	ULLMAN	0.2	C200.C200	Emails with R. Perez re: EDD data request re: voluntary plan.	\$151.00
3/5/2019	ULLMAN	0.3	C200.C200	Review/analysis re: duty to defend clauses.	\$226.50
3/5/2019	ULLMAN	0.3	C200.C200	Review/follow-up re: possible actions in connection with voluntary plan issue.	\$226.50
3/5/2019	ULLMAN	0.1	C200.C200	Review correspondence with client re: DOL letter re: reasonable procedures for designating an author	\$75.50
3/6/2019	ULLMAN	0.2	C200.C200	Follow up with C. Owoyele at EDD re: VP issues.	\$151.00
3/6/2019	ULLMAN	0.2	C200.C200	Review/analysis re: VP issues.	\$151.00
3/6/2019	ULLMAN	0.1	C200.C200	Review/analysis re: duty-to-defend clause.	\$75.50
3/7/2019	ULLMAN	0.7	C200.C200	Prepare talking points for call with EDD.	\$528.50
3/7/2019	ULLMAN	2.2	C200.C200	Prepare for call with EDD re: VP issue.	\$1,661.00
3/8/2019	ULLMAN	1.2	C200.C200	Follow-up analysis re: VP issue; prepare for call with EDD.	\$906.00
3/8/2019	ULLMAN	1	C200.C200	Follow-up call with client re: VP issue.	\$755.00
3/8/2019	ULLMAN	0.5	C200.C200	Participate on call with EDD re: VP issue.	\$377.50
3/8/2019	ULLMAN	0.3	C200.C200	Review email from C. Owoyele re: VP issue.	\$226.50
3/11/2019	ULLMAN	0.5	C200.C200	Follow-up research re: EDD position on VPs.	\$377.50
3/11/2019	ULLMAN	0.1	C200.C200	Correspondence with EDD re: VP issues.	\$75.50
3/11/2019	ULLMAN	0.1	C200.C200	Telephone conference with R. Reilly re: EDD VP issue.	\$75.50
3/13/2019	ULLMAN	0.7	C200.C200	Call with client re: EDD VP issues.	\$528.50
3/13/2019	ULLMAN	1.5	C200.C200	Prepare for call with client re: EDD VP issues.	\$1,132.50
3/14/2019	ULLMAN	1.1	C200.C200	Review/design approach to resolving EDD VP issues.	\$830.50
3/15/2019	ULLMAN	1.1	C200.C200	Call with client re: VP issues.	\$830.50
3/15/2019	ULLMAN	0.2	C200.C200	Follow-up communications with client re: VP issues.	\$151.00
3/15/2019	ULLMAN	0.3	C200.C200	Prepare for call with client re: VP issues.	\$226.50
3/18/2019	ULLMAN	0.2	C200.C200	Draft and send email to C. Owoyele at EDD re: VP issue.	\$151.00
3/18/2019	ULLMAN	3.7	C200.C200	Prepare draft response to EDD inquiries re: VP issue and draft talking points for call with EDD.	\$2,793.50
3/19/2019	ULLMAN	1.1	C200.C200	Follow-up work re: VP talking points and draft response to EDD inquiries re: VP issue.	\$830.50
3/20/2019	ULLMAN	0.5	C200.C200	Draft and circulate talking points for call with EDD re: VP to client.	\$377.50
3/21/2019	ULLMAN	0.4	C200.C200	Review and respond to email from P. Simpkins re: VP and use of sick leave.	\$302.00
3/21/2019	ULLMAN	0.7	C200.C200	Review/analyze additional information re: VP and use of sick leave.	\$528.50
3/22/2019	ULLMAN	1	C200.C200	Call with P. Simpkins and R. Reilly re: EDD and voluntary plan issue.	\$755.00

3/22/2019	ULLMAN	0.6	C200.C200	Correspondence with client re: EDD and voluntary plan issue.	\$453.00
3/22/2019	ULLMAN	0.4	C200.C200	Draft and send emails to S. Wells, R. Reilly, and P. Simpkins re: outstanding EDD / VP issues.	\$302.00
3/23/2019	ULLMAN	0.8	C200.C200	Finalize and send response to C. Owoyele at EDD re: VP issue.	\$604.00
3/24/2019	ULLMAN	0.2	C200.C200	Follow-up work re: submission to EDD.	\$151.00
3/25/2019	ULLMAN	0.7	C200.C200	Call with client re: outstanding VP issues and action steps.	\$528.50
3/25/2019	ULLMAN	0.4	C200.C200	Prepare for call with client re: outstanding VP issues and action steps.	\$302.00
3/28/2019	ULLMAN	0.2	C200.C200	Review/analyze EBC governance issues re: VP.	\$151.00
3/29/2019	ULLMAN	1.2	C200.C200	Review VP / EBC governance questions.	\$906.00
4/1/2019	ULLMAN	0.2	C200.C200	Continued analysis of VP termination question.	\$151.00
4/17/2019	ULLMAN	0.2	C200.C200	Review delegations from EBC to HR and revise same re: H&W issues.	\$151.00
4/18/2019	ULLMAN	0.3	C200.C200	Review/analyze EBC delegations re: H&W issues.	\$226.50
4/22/2019	ULLMAN	0.8	C200.C200	Review materials re: delegations and participant document request.	\$604.00
4/23/2019	ULLMAN	2.1	C200.C200	Review materials re: delegations and participant document request.	\$1,585.50
4/24/2019	ULLMAN	0.3	C200.C200	Review materials re: delegations and participant document request.	\$226.50
4/25/2019	ULLMAN	0.2	C200.C200	Review email from S. Wells re: VP follow-up and respond to R. Reilly re: same.	\$151.00
4/29/2019	ULLMAN	0.2	C200.C200	Emails with S. Wells and R. Reilly re: EDD next steps re: Voluntary Plan.	\$151.00
4/29/2019	ULLMAN	0.1	C200.C200	Follow-up review re: delegation list.	\$75.50
5/2/2019	ULLMAN	0.2	C200.C200	Correspond with R. Reilly re: call to discuss VP EDD issues.	\$151.00
5/14/2019	ULLMAN	0.2	C200.C200	Review/analysis re: transition of service provider/ administration issue.	\$151.00
5/15/2019	ULLMAN	0.2	C200.C200	Review/analysis re: transition of service provider/ administration issue.	\$151.00
5/24/2019	ULLMAN	0.2	C200.C200	Correspondence with R. Reilly re: VP issue.	\$151.00
5/28/2019	ULLMAN	0.2	C200.C200	Review/analysis re: transition of service provider/ administration issue.	\$151.00
5/29/2019	ULLMAN	0.6	C200.C200	Participate on call re: VP with client.	\$453.00
6/5/2019	ULLMAN	0.3	C200.C200	Review/revise Mercer transition document.	\$226.50
6/6/2019	ULLMAN	2.2	C200.C200	Review/revise Mercer transition document.	\$1,661.00
6/11/2019	ULLMAN	0.2	C200.C200	Review letter from EDD re: VP.	\$151.00
6/12/2019	ULLMAN	0.2	C200.C200	Correspond with P. Simpkins re: EDD letter and response.	\$151.00
6/12/2019	ULLMAN	0.9	C200.C200	Review/analyze EDD letter and potential response.	\$679.50
6/13/2019	ULLMAN	0.5	C200.C200	Calls with P. Simpkins re: EDD letter and potential response.	\$377.50
6/13/2019	ULLMAN	2.8	C200.C200	Review/analyze EDD letter and potential response.	\$2,114.00
6/14/2019	ULLMAN	0.2	C200.C200	Review/analyze VP issue with EDD.	\$151.00
6/18/2019	ULLMAN	0.3	C200.C200	Emails with client re: VP EDD issue.	\$226.50



6/19/2019	ULLMAN	0.2	C200.C200	Emails with client re: VP EDD issue.	\$151.00
6/19/2019	ULLMAN	0.8	C200.C200	Call with R. Reilly re: VP EDD issue.	\$604.00
6/19/2019	ULLMAN	0.7	C200.C200	Review draft changes to VP text and related documents in connection with EDD letter.	\$528.50
6/20/2019	ULLMAN	0.9	C200.C200	Call with R. Reilly and P. Simpkins re: VP EDD issue.	\$679.50
6/20/2019	ULLMAN	0.2	C200.C200	Review emails from P. Simpkins re: use of sick leave.	\$151.00
6/20/2019	ULLMAN	2.1	C200.C200	Review guidance re: wage loss and sick leave.	\$1,585.50
6/20/2019	ULLMAN	2.9	C200.C200	Research/analysis re: state law re: requiring employees to use sick leave.	\$2,189.50
6/20/2019	ULLMAN	2.6	C200.C200	Review draft changes to VP text and related documents in connection with EDD letter.	\$1,963.00
6/21/2019	ULLMAN	1.8	C200.C200	Review/revise draft documents for submission to EDD.	\$1,359.00
6/21/2019	ULLMAN	0.2	C200.C200	Review/respond to email from P. Simpkins re: VP opt-out requirements.	\$151.00
6/24/2019	ULLMAN	1.2	C200.C200	Review/analyze requirement to notify employees of ability to opt out of VP following amendment in order to respond to P. Simpkins question.	\$906.00
6/24/2019	ULLMAN	1	C200.C200	Participate on call with client and DNL re: VP issues.	\$755.00
6/24/2019	ULLMAN	0.2	C200.C200	Prepare for call with client re: VP EDD issue.	\$151.00
6/25/2019	ULLMAN	0.4	C200.C200	Continued review/analysis of VP EDD issue.	\$302.00
6/26/2019	ULLMAN	2.7	C200.C200	Draft cover letter to EDD; review/finalize VP documents for submission to EDD.	\$2,038.50
6/27/2019	ULLMAN	3.2	C200.C200	Review/revise VP cover letter and documents for submission to EDD; follow-up work re: same.	\$2,416.00
6/27/2019	ULLMAN	1.4	C200.C200	Call with client re: VP cover letter and documents for submission to EDD.	\$1,057.00
6/28/2019	ULLMAN	1.7	C200.C200	Draft email to client re: EDD termination of VP.	\$1,283.50
6/28/2019	ULLMAN	0.5	C200.C200	Call with R. Reilly, P. Simpkins, and DNL re: EDD cover letter.	\$377.50
6/28/2019	ULLMAN	1.1	C200.C200	Call with PG&E legal and business representatives re: VP issue.	\$830.50
6/28/2019	ULLMAN	0.2	C200.C200	Call with P. Simpkins re: EDD cover letter.	\$151.00
6/28/2019	ULLMAN	2.1	C200.C200	Review/revise/analyze EDD cover letter and related materials.	\$1,585.50
6/28/2019	ULLMAN	0.2	C200.C200	Email correspondence with client re: VP issues.	\$151.00
6/28/2019	ULLMAN	1.2	C200.C200	Call with R. Reilly re: draft letter to EDD.	\$906.00
6/28/2019	ULLMAN	0.2	C200.C200	Follow-up work re: bankruptcy issues associated with VP changes/termination.	\$151.00
6/29/2019	ULLMAN	0.5	C200.C200	Revise and circulate draft EDD letter to R. Reilly and P. Simpkins for review.	\$377.50
6/29/2019	ULLMAN	1.7	C200.C200	Review/prepare documentation for submission to EDD re: VP.	\$1,283.50
7/2/2019	ULLMAN	0.1	C200.C200	Follow-up work re: record of amendments to H&W plans.	\$75.50
3/5/2019	WOOD	0.8	C200.C200	Research re: duty-to-defend clause in Anthem contract, analysis re: same, and draft correspondence re: same.	\$570.40



3/11/2019	WOOD	0.6	C200.C200	Review/analyze issues re: duty-to-defend language in Anthem agreement.	\$427.80
3/11/2019	WOOD	0.5	C200.C200	Telephone conference with R. Reilly re: duty-to-defend language in Anthem agreement.	\$356.50
<b>Matter D: Counseling re: Issues Related to Executive Compensation</b>					
<b>Date</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Task</b>	<b>Narrative</b>	<b>Amount</b>
2/12/2019	BRADFORD	0.8	C200.C200	Review excess benefit plan and ERISA requirements and analyze next steps.	\$509.60
7/3/2019	BRADFORD	2.1	C200.C200	Review and analyze FICA taxes on Excess Benefit Plan payments.	\$1,337.70
7/8/2019	BRADFORD	0.6	C200.C200	Teleconference regarding FICA tax issues in connection with Excess Benefit Plan payments.	\$382.20
7/10/2019	BRADFORD	0.2	C200.C200	Review additional analysis of FICA tax payment timing issues.	\$127.40
7/17/2019	BRADFORD	0.1	C200.C200	Review and analyze proposal for D.F's payroll tax liability.	\$63.70
7/22/2019	BRADFORD	0.9	C200.C200	Review additional analysis of D.F's benefit calculation and FICA taxes.	\$573.30
7/23/2019	BRADFORD	1.8	C200.C200	Review options for D.F's FICA payment.	\$1,146.60
7/25/2019	BRADFORD	1	C200.C200	Review options for D.F's FICA reimbursement.	\$637.00
7/25/2019	BRADFORD	1.9	C200.C200	Draft letter to M.R. regarding Excess Plan benefit and overpayment from Retirement Plan.	\$1,210.30
7/30/2019	BRADFORD	0.2	C200.C200	Review and analyze whether certain pension amounts should be updated.	\$127.40
7/3/2019	DOLD	0.5	C200.C200	Review FICA correction.	\$449.00
7/9/2019	DOLD	0.4	C200.C200	Review FICA overpayment.	\$359.20
7/9/2019	GELONECK	0.2	C200.C200	Follow up re: NQ plans and FICA treatment.	\$118.80
2/12/2019	WITT	0.5	C200.C200	Review issues re: excess pension distribution and related forms.	\$375.50
<b>Matter E: Counseling re: Bankruptcy Matter</b>					
<b>Date</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Task</b>	<b>Narrative</b>	<b>Amount</b>
1/30/2019	AMIN	0.1	C200.C200	Analyze H&W talking points for Town Hall.	\$71.30
1/29/2019	ASHNER	2.9	C200.C200	Review / analyze potential claims / liability in connection with company stock funds.	\$1,612.40
2/3/2019	ASHNER	0.4	C200.C200	Review / analyze Fidelity and Gallagher service agreements re: proxy voting issue.	\$222.40
3/21/2019	BRADFORD	0.8	C200.C200	Review amendments to send to PBGC.	\$509.60
6/28/2019	COLUMBRO, JULIA	1.6	C200.C200	Research N.D. California Bankruptcy Court local rules re: documents and filing procedures for pro hac vice applications.	\$278.40
6/28/2019	COLUMBRO, JULIA	0.8	C200.C200	Draft pro hac vice admission proposed orders for DNL and KBK.	\$139.20
7/1/2019	COLUMBRO, JULIA	0.3	C200.C200	Analyze draft pro hac vice orders for KBK and DNL.	\$52.20
2/14/2019	DEL CONTE	0.3	C200.C200	Respond to question re notice furnishing.	\$213.90

3/25/2019	DEL CONTE	0.3	C200.C200	Analyze issues re: notice delivery and missing participants.	\$213.90
6/21/2019	DEL CONTE	0.3	C200.C200	Respond to 11K question.	\$213.90
3/28/2019	FOGLEMEN	1.1	C200.C200	Review application of Bankruptcy Code Section 1114 to lump sum life insurance distributions.	\$742.50
3/29/2019	FOGLEMEN	0.4	C200.C200	Review application of Bankruptcy Code Section 1114 to PRLIP lump sum retirement payments.	\$270.00
4/1/2019	FOGLEMEN	1.3	C200.C200	Review issues re: Bankruptcy Code 1114 and deferred compensation.	\$877.50
4/8/2019	FOGLEMEN	0.6	C200.C200	Review PRLIP bankruptcy issues.	\$405.00
1/29/2019	ITAMI	0.6	C200.C200	Review authority on liquidity considerations for unitized funds.	\$427.80
2/4/2019	ITAMI	0.2	C200.C200	Review governance changes.	\$142.60
2/20/2019	ITAMI	0.7	C200.C200	Revise consent for Employee Benefits Committee.	\$499.10
3/22/2019	ITAMI	1	C200.C200	Review PBGC requests for analytics and analyze plan payment of costs.	\$713.00
6/20/2019	ITAMI	1	C200.C200	Review 11-K question.	\$713.00
6/26/2019	ITAMI	0.5	C200.C200	Review EBC consent process.	\$356.50
6/27/2019	ITAMI	0.5	C200.C200	Review stock drop update.	\$356.50
6/28/2019	ITAMI	1.5	C200.C200	Review proposed company stock investment fund changes.	\$1,069.50
7/1/2019	ITAMI	2	C200.C200	Review and discuss independent fiduciary communication steps.	\$1,426.00
7/3/2019	ITAMI	0.4	C200.C200	Discuss EBC minutes.	\$285.20
7/5/2019	ITAMI	0.3	C200.C200	Review and transmit EBC minutes.	\$213.90
7/11/2019	ITAMI	1	C200.C200	Review participant communications regarding limitations on stock holding.	\$713.00
7/15/2019	ITAMI	0.5	C200.C200	Review participant communications.	\$356.50
7/29/2019	ITAMI	1	C200.C200	Prepare communication regarding participant 404a-5 disclosures needed for company stock.	\$713.00
7/30/2019	ITAMI	1.5	C200.C200	Review independent fiduciary actions and participant communications regarding company stock fund.	\$1,069.50
1/15/2019	KIMELBLATT	4.3	C200.C200	Research re: state regulator benefit plan actions in utility bankruptcies.	\$1,775.90
1/29/2019	KOHN	0.2	C200.C200	Call with R. Reilly regarding participant communications and lump sum issues.	\$141.60
1/29/2019	KOHN	0.6	C200.C200	Call with client team regarding lump sum issues.	\$424.80
1/29/2019	KOHN	0.2	C200.C200	Review/analyze communications to employee benefits committee.	\$141.60
1/29/2019	KOHN	0.6	C200.C200	Review/analyze bankruptcy filings regarding employee benefit plans.	\$424.80
1/29/2019	KOHN	2.1	C200.C200	Review and revise participant communications and Q&As.	\$1,486.80
1/29/2019	KOHN	1.2	C200.C200	Draft application package for retention of Groom as special counsel.	\$849.60
1/29/2019	KOHN	0.5	C200.C200	Analyze issues re: lump sum options.	\$354.00
1/29/2019	KOHN	1.8	C200.C200	Review/analyze IRS rules regarding AFTAP certification and lump sum restrictions.	\$1,274.40
1/30/2019	KOHN	0.5	C200.C200	Call with client and Towers re: issues re: AFTAP and lump sum amendments.	\$354.00

1/30/2019	KOHN	0.4	C200.C200	Review/analyze issues re: annuity start date.	\$283.20
1/30/2019	KOHN	0.6	C200.C200	Review first day wage motion for benefits issues.	\$424.80
1/30/2019	KOHN	3.1	C200.C200	Review/analyze issues re: AFTAP and lump sum amendments.	\$2,194.80
1/30/2019	KOHN	0.7	C200.C200	Review/analyze issues re: participant communications.	\$495.60
1/30/2019	KOHN	1.1	C200.C200	Review and revise participant communications.	\$778.80
1/31/2019	KOHN	2.6	C200.C200	Review and revise participant communications.	\$1,840.80
1/31/2019	KOHN	1.1	C200.C200	Draft/revise retention application.	\$778.80
1/31/2019	KOHN	1.2	C200.C200	Review/analyze issues re: retroactive annuity start date election.	\$849.60
2/1/2019	KOHN	0.2	C200.C200	Call with PBGC regarding confidentiality agreement.	\$141.60
2/1/2019	KOHN	1.1	C200.C200	Review/analyze issues re: funding and AFTAP for IBEW response.	\$778.80
2/1/2019	KOHN	1.1	C200.C200	Revise retention application.	\$778.80
2/1/2019	KOHN	0.7	C200.C200	Review and revise nonqualified plan participant letters.	\$495.60
2/1/2019	KOHN	0.8	C200.C200	Revise vendor Q&A.	\$566.40
2/1/2019	KOHN	0.5	C200.C200	Review issues re: PBGC confidentiality agreement.	\$354.00
2/3/2019	KOHN	0.3	C200.C200	Draft email explanation to client regarding PBGC confidentiality agreement.	\$212.40
2/3/2019	KOHN	0.4	C200.C200	Review/analyze issues re: retroactive annuity start date.	\$283.20
2/3/2019	KOHN	0.8	C200.C200	Draft/revise response to IBEW regarding AFTAP.	\$566.40
2/4/2019	KOHN	1.6	C200.C200	Call with PG&E and WTW teams regarding AFTAP issues.	\$1,132.80
2/4/2019	KOHN	2	C200.C200	Review/analyze issues re: participant communications.	\$1,416.00
2/4/2019	KOHN	0.3	C200.C200	Revise IBEW response.	\$212.40
2/4/2019	KOHN	0.2	C200.C200	Call with Robin Reilly re: PBGC requests and privilege issues.	\$141.60
2/4/2019	KOHN	0.3	C200.C200	Finalize PBGC confidentiality agreement.	\$212.40
2/4/2019	KOHN	0.6	C200.C200	Review/analyze issues re: privilege and participant communications.	\$424.80
2/4/2019	KOHN	1.2	C200.C200	Draft/revise participant communications.	\$849.60
2/5/2019	KOHN	0.6	C200.C200	Revise participant communications re: lump sum restrictions.	\$424.80
2/5/2019	KOHN	0.7	C200.C200	Review/analyze issues re: lump sum restrictions.	\$495.60
2/6/2019	KOHN	3.5	C200.C200	Review/analyze lump sum amendment issues.	\$2,478.00
2/6/2019	KOHN	0.9	C200.C200	Revise lump sum participant communications.	\$637.20
2/6/2019	KOHN	0.6	C200.C200	Revise IBEW response.	\$424.80
2/6/2019	KOHN	0.3	C200.C200	Review/analyze bankruptcy stay issues.	\$212.40
2/6/2019	KOHN	0.3	C200.C200	Review documents to be provided to PBGC.	\$212.40
2/7/2019	KOHN	0.7	C200.C200	Draft response to PBGC requests.	\$495.60
2/7/2019	KOHN	0.6	C200.C200	Revise retention application.	\$424.80

2/7/2019	KOHN	1.7	C200.C200	Review/analyze documents from client in response to PBGC requests.	\$1,203.60
2/8/2019	KOHN	1.2	C200.C200	Revise retention application.	\$849.60
2/8/2019	KOHN	0.8	C200.C200	Revise FAQs regarding lump sums for employee contributions.	\$566.40
2/8/2019	KOHN	0.7	C200.C200	Draft/revise response to PBGC	\$495.60
2/8/2019	KOHN	0.9	C200.C200	Review/analyze issues re: bankruptcy AFTAP calculations.	\$637.20
2/10/2019	KOHN	1.1	C200.C200	Review/analyze issues re: employee contribution FAQs.	\$778.80
2/11/2019	KOHN	1.2	C200.C200	Review/analyze issues re: lump sum communications with respect to employee contributions.	\$849.60
2/11/2019	KOHN	0.8	C200.C200	Revise PBGC response.	\$566.40
2/11/2019	KOHN	1	C200.C200	Review/analyze issues re: automatic stay re benefits litigation.	\$708.00
2/11/2019	KOHN	1.2	C200.C200	Review/analyze issues re: back pay of pension benefit.	\$849.60
2/11/2019	KOHN	0.9	C200.C200	Review/analyze issues re: proxy disclosures with respect to benefits.	\$637.20
2/11/2019	KOHN	1	C200.C200	Review/analyze issues re: excess benefit plan lump sums.	\$708.00
2/12/2019	KOHN	1.1	C200.C200	Review/analyze issues re: annuity start date for cash balance participants.	\$778.80
2/12/2019	KOHN	1.9	C200.C200	Review and revise lump sum notices.	\$1,345.20
2/12/2019	KOHN	0.9	C200.C200	Review/analyze issues re: excess benefit plan benefit restrictions.	\$637.20
2/12/2019	KOHN	0.6	C200.C200	Review edits to retention application.	\$424.80
2/13/2019	KOHN	0.9	C200.C200	Review/analyze issues re retroactive lump sums.	\$637.20
2/13/2019	KOHN	1.1	C200.C200	Review and revise lump sum notices.	\$778.80
2/13/2019	KOHN	0.6	C200.C200	Review/analyze automatic stay issues.	\$424.80
2/13/2019	KOHN	0.4	C200.C200	Review and revise retention application.	\$283.20
2/13/2019	KOHN	0.5	C200.C200	Call with client regarding PBGC claims process issues.	\$354.00
2/14/2019	KOHN	0.9	C200.C200	Review/analyze issues re lump sum notices.	\$637.20
2/14/2019	KOHN	1.3	C200.C200	Revise lump sum notices.	\$920.40
2/15/2019	KOHN	0.3	C200.C200	Review/analyze issues re bankruptcy executory contracts re employee benefit plans.	\$212.40
2/15/2019	KOHN	0.6	C200.C200	Review/analyze issues re cash balance start date.	\$424.80
2/16/2019	KOHN	1.6	C200.C200	Draft outline re plan design issues.	\$1,132.80
2/18/2019	KOHN	0.7	C200.C200	Revise outline re plan design options.	\$495.60
2/19/2019	KOHN	0.2	C200.C200	Revise note to client re stay of EDD action.	\$141.60
2/19/2019	KOHN	1.3	C200.C200	Revise plan design options outline.	\$920.40
2/19/2019	KOHN	1.1	C200.C200	Revise and analyze draft PBGC response.	\$778.80
2/20/2019	KOHN	0.7	C200.C200	Revise plan design options outline.	\$495.60
2/20/2019	KOHN	0.6	C200.C200	Review documents for PBGC response to subpoena.	\$424.80
2/20/2019	KOHN	0.5	C200.C200	Review edits to lump sum notices.	\$354.00
2/21/2019	KOHN	0.5	C200.C200	Revise lump sum notices per Weil comments.	\$354.00
2/21/2019	KOHN	1.8	C200.C200	Review/analyze issues re purchasing annuities.	\$1,274.40
2/22/2019	KOHN	0.4	C200.C200	Review PBGC production documents.	\$283.20

2/25/2019	KOHN	0.8	C200.C200	Review/analyze proposed legislation re PG&E rates for employee benefits issues.	\$566.40
2/25/2019	KOHN	1.1	C200.C200	Revise and finalize submission to PBGC.	\$778.80
2/25/2019	KOHN	0.2	C200.C200	Review edits to retention application.	\$141.60
2/26/2019	KOHN	1.6	C200.C200	Review/analyze issues re lump sum notice requirements.	\$1,132.80
2/26/2019	KOHN	0.2	C200.C200	Call with client re PBGC submission and plan amendments.	\$141.60
2/26/2019	KOHN	0.7	C200.C200	Review/analyze issues US Trustee comments to retention application.	\$495.60
2/26/2019	KOHN	0.3	C200.C200	Review documents uploaded by client re PBGC requests.	\$212.40
2/26/2019	KOHN	1.5	C200.C200	Review entries for fee application.	\$1,062.00
2/27/2019	KOHN	2.2	C200.C200	Review/analyze Pillowtex analysis and retention application issues.	\$1,557.60
2/28/2019	KOHN	0.2	C200.C200	Call with client re lump sum restriction issues.	\$141.60
2/28/2019	KOHN	0.5	C200.C200	Review/analyze issues re lump sum amendment.	\$354.00
3/1/2019	KOHN	0.4	C200.C200	Review/analyze and respond to participant question from client re: lump sum restriction.	\$283.20
3/4/2019	KOHN	0.1	C200.C200	Call with R. Foust re: retention application.	\$70.80
3/4/2019	KOHN	0.3	C200.C200	Draft/revise correspondence to US Trustee re: comments to retention application.	\$212.40
3/5/2019	KOHN	0.8	C200.C200	Revise retention application.	\$566.40
3/7/2019	KOHN	0.7	C200.C200	Review/analyze issues re: payment of lump sum benefit with retroactive annuity starting date.	\$495.60
3/11/2019	KOHN	0.2	C200.C200	Revise retention application.	\$141.60
3/12/2019	KOHN	0.5	C200.C200	Call with PG&E and Weil teams re: acceleration of pension contributions.	\$354.00
3/12/2019	KOHN	0.3	C200.C200	Review/analyze issues re: CPUC order with respect to pension contributions.	\$212.40
3/14/2019	KOHN	0.1	C200.C200	Review/analyze issues re: retention application.	\$70.80
3/18/2019	KOHN	2.2	C200.C200	Review/analyze issues re: retention application and feedback from UST.	\$1,557.60
3/19/2019	KOHN	0.9	C200.C200	Review/analyze issues re: retention application.	\$637.20
3/20/2019	KOHN	1	C200.C200	Review/analyze issues re: PBGC requests and information provided to PBGC.	\$708.00
3/21/2019	KOHN	0.7	C200.C200	Review/analyze documents for response to PBGC.	\$495.60
3/21/2019	KOHN	1.2	C200.C200	Draft/revise response to PBGC.	\$849.60
3/25/2019	KOHN	0.9	C200.C200	Review/analyze issues re bankruptcy accounting of pension plan.	\$637.20
3/25/2019	KOHN	0.1	C200.C200	Revise retention application.	\$70.80
3/26/2019	KOHN	1	C200.C200	Weekly call with PG&E and Weil teams.	\$708.00
3/26/2019	KOHN	1.2	C200.C200	Review/analyze issues re bankruptcy accounting of pension liability.	\$849.60
3/27/2019	KOHN	0.5	C200.C200	Call with PG&E and Deloitte re: bankruptcy accounting of pension plan obligations.	\$354.00
3/27/2019	KOHN	0.6	C200.C200	Review/analyze issues re bankruptcy accounting of pension plan obligations.	\$424.80
3/27/2019	KOHN	0.7	C200.C200	Review/analyze issues re elimination of lump sum option in PRLIP.	\$495.60



3/27/2019	KOHN	0.8	C200.C200	Review/analyze issues re elimination of lump sum in PRLIP.	\$566.40
3/29/2019	KOHN	0.6	C200.C200	Draft/revise response to PBGC information requests.	\$424.80
3/29/2019	KOHN	1.2	C200.C200	Review/analyze issues re bankruptcy treatment of life insurance plan.	\$849.60
3/30/2019	KOHN	0.3	C200.C200	Finalize and send supplemental response to PBGC.	\$212.40
3/30/2019	KOHN	0.2	C200.C200	Finalize and send PBGC responses.	\$141.60
4/1/2019	KOHN	0.5	C200.C200	Review/analyze issues re: bankruptcy treatment of PRLIP elimination of lump sum option.	\$354.00
4/2/2019	KOHN	0.5	C200.C200	Call with Weil and PG&E regarding employee benefit issues.	\$354.00
4/2/2019	KOHN	0.2	C200.C200	Review issues regarding payment of pension contributions.	\$141.60
4/2/2019	KOHN	0.4	C200.C200	Review/analyze issues regarding PRLIP.	\$283.20
4/3/2019	KOHN	0.2	C200.C200	Review issues re: Groom retention application.	\$141.60
4/3/2019	KOHN	0.5	C200.C200	Review/analyze issues re: lump sum suspension in PRLIP.	\$354.00
4/4/2019	KOHN	0.5	C200.C200	Review/analyze issues re: PRLIP lump sums.	\$354.00
4/8/2019	KOHN	0.4	C200.C200	Review/analyze bankruptcy administration issues.	\$283.20
4/8/2019	KOHN	2.4	C200.C200	Review/analyze issues re: suspension of lump sum from PRLIP.	\$1,699.20
4/10/2019	KOHN	0.5	C200.C200	Review issues re: PBGC supplemental response.	\$354.00
4/10/2019	KOHN	0.3	C200.C200	Call with R. Reilly re: PRLIP issues.	\$212.40
4/10/2019	KOHN	0.4	C200.C200	Call with Weil and legal teams regarding benefits issues.	\$283.20
4/11/2019	KOHN	0.1	C200.C200	Call with Courtney Morgan re: PBGC information request.	\$70.80
4/11/2019	KOHN	1.1	C200.C200	Review information from Towers in response to PBGC requests and revise letter to PBGC re: same.	\$778.80
4/12/2019	KOHN	0.2	C200.C200	Finalize and send PBGC correspondence.	\$141.60
4/14/2019	KOHN	0.6	C200.C200	Draft letter to PBGC in response to PBGC's information requests.	\$424.80
4/14/2019	KOHN	0.8	C200.C200	Review and analyze bankruptcy administration issues.	\$566.40
4/15/2019	KOHN	1.3	C200.C200	Review and analyze bankruptcy plan administration issues regarding corrective payments.	\$920.40
4/16/2019	KOHN	0.5	C200.C200	Call with client and bankruptcy counsel re: benefits issues.	\$354.00
4/16/2019	KOHN	1.1	C200.C200	Call with client re: ERISA rep compliance.	\$778.80
4/16/2019	KOHN	0.2	C200.C200	Review issues re: compliance re: ERISA reps in DIP financing.	\$141.60
4/16/2019	KOHN	0.3	C200.C200	Review/analyze issues re: Groom retention.	\$212.40
4/16/2019	KOHN	0.3	C200.C200	Review/analyze issues re: PBGC reportable events.	\$212.40
4/16/2019	KOHN	0.2	C200.C200	Finalize response to PBGC.	\$141.60
4/17/2019	KOHN	0.3	C200.C200	Analyze issues re: PBGC reportable events.	\$212.40
4/18/2019	KOHN	0.3	C200.C200	Revise Finance committee memo.	\$212.40



4/18/2019	KOHN	2.5	C200.C200	Review/analyze issues re: corrective payments during 436 restrictions.	\$1,770.00
4/19/2019	KOHN	0.7	C200.C200	Call with client regarding PBGC reportable events and DIP financing ERISA compliance.	\$495.60
4/19/2019	KOHN	0.2	C200.C200	Review finance committee memo.	\$141.60
4/19/2019	KOHN	1.6	C200.C200	Review/analyze issues re: corrective payments and 436 restrictions.	\$1,132.80
4/19/2019	KOHN	1.3	C200.C200	Review issues regarding PBGC reportable event compliance and ERISA DIP financing requirements.	\$920.40
4/22/2019	KOHN	0.1	C200.C200	Call with R. Foust re: retention application.	\$70.80
4/22/2019	KOHN	0.2	C200.C200	Revise retention application to address US Trustee comments.	\$141.60
4/23/2019	KOHN	0.2	C200.C200	Review issues re: retention application.	\$141.60
4/24/2019	KOHN	0.3	C200.C200	Call with client and lawyers regarding benefits issues.	\$212.40
4/25/2019	KOHN	0.1	C200.C200	Analyze PBGC follow-up actuarial requests.	\$70.80
4/26/2019	KOHN	0.1	C200.C200	Review documents responsive to PBGC follow-up requests.	\$70.80
4/26/2019	KOHN	0.1	C200.C200	Communicate with bankruptcy counsel regarding Groom retention.	\$70.80
4/28/2019	KOHN	0.6	C200.C200	Review and analyze documents from client for submission to PBGC.	\$424.80
4/29/2019	KOHN	0.2	C200.C200	Revise submission to PBGC.	\$141.60
4/30/2019	KOHN	0.2	C200.C200	Finalize submission to PBGC.	\$141.60
4/30/2019	KOHN	0.5	C200.C200	Call with client and outside counsel re: benefits issues.	\$354.00
5/1/2019	KOHN	0.1	C200.C200	Call with R. Foust re: retention application.	\$70.80
5/1/2019	KOHN	0.3	C200.C200	Finalize retention application declaration.	\$212.40
5/3/2019	KOHN	0.1	C200.C200	Call with C. Morgan regarding PBGC Form 10 filing.	\$70.80
5/3/2019	KOHN	0.1	C200.C200	Communicate with client re: PBGC Form 10 filing.	\$70.80
5/7/2019	KOHN	0.3	C200.C200	Call with client and outside counsel re: benefits issues.	\$212.40
5/9/2019	KOHN	0.8	C200.C200	Court hearing on GLG (and others) retention application.	\$566.40
5/13/2019	KOHN	0.1	C200.C200	Call with R. Foust re: conflict issue and Levine Declaration.	\$70.80
5/13/2019	KOHN	0.9	C200.C200	Draft supplemental Levine Declaration.	\$637.20
5/13/2019	KOHN	1.3	C200.C200	Revise Form 10 and review corresponding documents.	\$920.40
5/14/2019	KOHN	0.1	C200.C200	Call with P. Wessel re: PBGC Form 10.	\$70.80
5/14/2019	KOHN	0.5	C200.C200	Call with PG&E counsel re: employee benefits issues.	\$354.00
5/15/2019	KOHN	0.8	C200.C200	Review support for fee application.	\$566.40
5/15/2019	KOHN	0.2	C200.C200	Communicate with bankruptcy counsel regarding conflicts and retention issues.	\$141.60
5/16/2019	KOHN	0.2	C200.C200	Review issues re: retention.	\$141.60
5/17/2019	KOHN	0.7	C200.C200	Review/analyze pollution bonds and other loan documents.	\$495.60
5/17/2019	KOHN	0.3	C200.C200	Revise PBGC Form 10.	\$212.40
5/17/2019	KOHN	0.3	C200.C200	Call with client re: loan documents for PBGC Form 10.	\$212.40

5/20/2019	KOHN	0.5	C200.C200	Review issues re: loan default reportable event.	\$354.00
5/21/2019	KOHN	0.3	C200.C200	Call with counsel re: benefits issues.	\$212.40
5/22/2019	KOHN	0.5	C200.C200	Revise PBGC Form 10.	\$354.00
5/22/2019	KOHN	0.2	C200.C200	Review/analyze retention issues.	\$141.60
5/23/2019	KOHN	0.1	C200.C200	Respond to client re: DIP financing compliance.	\$70.80
5/23/2019	KOHN	0.2	C200.C200	Revise supplemental Levine Declaration.	\$141.60
5/23/2019	KOHN	0.2	C200.C200	Revise PBGC form 10.	\$141.60
5/24/2019	KOHN	0.2	C200.C200	Address PBGC questions re: plan assets.	\$141.60
5/28/2019	KOHN	1	C200.C200	Revise and finalize Form 10 to PBGC and responses to PBGC inquiries.	\$708.00
5/28/2019	KOHN	0.3	C200.C200	Call with counsel regarding benefits issues.	\$212.40
5/29/2019	KOHN	1.1	C200.C200	Analyze issues re: Groom retention and fee applications.	\$778.80
5/30/2019	KOHN	0.2	C200.C200	Review questions from PBGC regarding plan assets and actuarial assumptions.	141.6
5/31/2019	KOHN	0.4	C200.C200	Prepare for call with PBGC.	\$283.20
5/31/2019	KOHN	0.7	C200.C200	Call with PBGC re: plan asset and assumption questions.	\$495.60
5/31/2019	KOHN	0.2	C200.C200	Follow-up with client re: call with PBGC.	\$141.60
5/31/2019	KOHN	0.2	C200.C200	Calls with WTW in preparation for call with PBGC.	\$141.60
6/4/2019	KOHN	0.7	C200.C200	Revise Levine supplemental declaration per Weil direction.	\$495.60
6/4/2019	KOHN	0.3	C200.C200	Call with outside counsel re: benefits issues.	\$212.40
6/6/2019	KOHN	0.3	C200.C200	Review edits to Levine supplemental declaration.	\$212.40
6/10/2019	KOHN	0.3	C200.C200	Analyze retention issues.	\$212.40
6/11/2019	KOHN	0.4	C200.C200	Call with outside counsel re: benefits issues.	\$283.20
6/11/2019	KOHN	0.3	C200.C200	Finalize and send R. Reilly memo re: potential plan freeze.	\$212.40
6/18/2019	KOHN	0.2	C200.C200	Call with outside counsel re: benefit issues.	\$141.60
6/19/2019	KOHN	1.5	C200.C200	Analyze company-paid benefit fee issues.	\$1,062.00
6/20/2019	KOHN	0.2	C200.C200	Review pro hac motions.	\$141.60
6/21/2019	KOHN	0.2	C200.C200	Analyze issues re: possible plan freeze.	\$141.60
6/21/2019	KOHN	0.1	C200.C200	Call with Melissa Ngo from PBGC regarding CPUC agreement.	\$70.80
6/21/2019	KOHN	0.2	C200.C200	Prepare correspondence to PBGC re: CPUC agreement.	\$141.60
6/28/2019	KOHN	0.3	C200.C200	Review issues re voluntary plan.	\$212.40
7/1/2019	KOHN	0.1	C200.C200	Review draft pro hac orders.	\$70.80
7/2/2019	KOHN	0.2	C200.C200	Review and revise fee application.	\$141.60
7/16/2019	KOHN	0.6	C200.C200	Analyze BAFTAP issues.	\$424.80
7/19/2019	KOHN	0.5	C200.C200	Call with WTW and PG&E regarding B-AFTAP calculation.	\$354.00
7/20/2019	KOHN	1.6	C200.C200	Review initial consolidated fee application and draft fee examiner protocol.	\$1,132.80
7/22/2019	KOHN	0.9	C200.C200	Call with WTW and client regarding bankruptcy issues.	\$637.20
7/22/2019	KOHN	0.5	C200.C200	Revise/revise fee application.	\$354.00
7/22/2019	KOHN	0.2	C200.C200	Review issues re: B-AFTAP notifications.	\$141.60
7/24/2019	KOHN	1	C200.C200	Review issues re: fee application.	\$708.00

7/25/2019	KOHN	2.9	C200.C200	Review initial fee application and entries for fee examiner protocol and privilege.	\$2,053.20
7/30/2019	KOHN	0.3	C200.C200	Review/analyze issues re: QSERP.	\$212.40
7/30/2019	KOHN	0.8	C200.C200	Call with outside counsel re: benefits issues.	\$566.40
1/29/2019	LEVINE	0.7	C200.C200	Distribution options / lump sum letter follow-up.	\$602.00
1/29/2019	LEVINE	0.4	C200.C200	Review impact of automatic stay on claims matters.	\$344.00
1/30/2019	LEVINE	0.8	C200.C200	Communication strategy and governance update follow-up.	\$688.00
1/31/2019	LEVINE	3.2	C200.C200	Communications and IBEW follow-up.	\$2,752.00
1/31/2019	LEVINE	2.6	C200.C200	Review, analyze, revise retiree, active and other communications.	\$2,236.00
1/31/2019	LEVINE	0.3	C200.C200	Follow-up on domestic partner items.	\$258.00
2/1/2019	LEVINE	0.3	C200.C200	Review final IBEW communication.	\$258.00
2/1/2019	LEVINE	0.4	C200.C200	Analyze voluntary plan bankruptcy implications.	\$344.00
2/1/2019	LEVINE	0.3	C200.C200	Analyze updated retiree letter.	\$258.00
2/1/2019	LEVINE	0.6	C200.C200	Review and analyze bankruptcy administration items.	\$516.00
2/2/2019	LEVINE	0.5	C200.C200	Analysis and commentary on independent fiduciary disclosure.	\$430.00
2/3/2019	LEVINE	0.6	C200.C200	Review and analyze response to IBEW on AFTAP and liability questions.	\$516.00
2/4/2019	LEVINE	1.2	C200.C200	Retiree and other communications review and analysis.	\$1,032.00
2/4/2019	LEVINE	0.3	C200.C200	Analyze IBEW response follow-up.	\$258.00
2/4/2019	LEVINE	0.2	C200.C200	Analyze and follow-up re: Gallagher communication.	\$172.00
2/4/2019	LEVINE	0.4	C200.C200	Analysis of bankruptcy process items and impact on benefits matters.	\$344.00
2/5/2019	LEVINE	0.4	C200.C200	Follow-up on stock process items.	\$344.00
2/5/2019	LEVINE	0.5	C200.C200	Legal status call re: open items for benefits.	\$430.00
2/5/2019	LEVINE	0.4	C200.C200	PBGC confidentiality agreement and production analysis.	\$344.00
2/6/2019	LEVINE	0.2	C200.C200	Review and analysis re: Fidelity NQ recordkeeping agreement.	\$172.00
2/6/2019	LEVINE	0.3	C200.C200	Review and analysis re: proxy voting provisions.	\$258.00
2/6/2019	LEVINE	0.5	C200.C200	Company stock analysis and review.	\$430.00
2/6/2019	LEVINE	0.2	C200.C200	IBEW response follow-up.	\$172.00
2/7/2019	LEVINE	0.7	C200.C200	Follow-up on analysis and evaluate proxy voting items.	\$602.00
2/7/2019	LEVINE	0.3	C200.C200	Analyze updates re: governance.	\$258.00
2/7/2019	LEVINE	0.4	C200.C200	Review and call re: creditor status of plans.	\$344.00
2/8/2019	LEVINE	0.5	C200.C200	Analyze, review and follow-up re: PBGC production documents.	\$430.00
2/8/2019	LEVINE	0.2	C200.C200	Analyze proxy and tender items.	\$172.00
2/8/2019	LEVINE	0.4	C200.C200	IBEW AFTAP analysis follow-up.	\$344.00
2/9/2019	LEVINE	0.3	C200.C200	Review Bankruptcy process items.	\$258.00
2/10/2019	LEVINE	0.2	C200.C200	Complete analysis of additional response to IBEW.	\$172.00
2/10/2019	LEVINE	0.6	C200.C200	Analyze and review items for PBGC production.	\$516.00
2/11/2019	LEVINE	0.5	C200.C200	Analyze revised PBGC production.	\$430.00

2/11/2019	LEVINE	0.7	C200.C200	Analyze plan amendments and IPS changes due to structure changes.	\$602.00
2/11/2019	LEVINE	1.1	C200.C200	Analyze open Wildfire compliance and litigation items.	\$946.00
2/12/2019	LEVINE	0.3	C200.C200	Review and analyze production items for PBGC.	\$258.00
2/12/2019	LEVINE	0.8	C200.C200	Review and analyze excess plan distribution question.	\$688.00
2/12/2019	LEVINE	0.3	C200.C200	Review proxy voting analysis.	\$258.00
2/13/2019	LEVINE	0.3	C200.C200	Bankruptcy administration items follow-up.	\$258.00
2/13/2019	LEVINE	0.3	C200.C200	Analyze pension plan communication question.	\$258.00
2/13/2019	LEVINE	0.4	C200.C200	Analyze plan proxy and tender process.	\$344.00
2/14/2019	LEVINE	0.3	C200.C200	Review creditor disclosure question and follow-up.	\$258.00
2/14/2019	LEVINE	0.3	C200.C200	Analyze excess plan follow-up form Conduent.	\$258.00
2/15/2019	LEVINE	0.7	C200.C200	Follow-up and analysis on creditor disclosures.	\$602.00
2/15/2019	LEVINE	0.3	C200.C200	Analyze PBGC response.	\$258.00
2/18/2019	LEVINE	0.3	C200.C200	Pension termination outline analysis and revision.	\$258.00
2/19/2019	LEVINE	0.5	C200.C200	Analyze materials for PBGC production.	\$430.00
2/19/2019	LEVINE	0.3	C200.C200	Plan termination outline follow-up.	\$258.00
2/20/2019	LEVINE	0.3	C200.C200	Review/revise termination process outline.	\$258.00
2/20/2019	LEVINE	0.3	C200.C200	PBGC production analysis and update for production.	\$258.00
2/21/2019	LEVINE	0.5	C200.C200	Analyze open strategy items follow-up.	\$430.00
2/22/2019	LEVINE	0.5	C200.C200	Pension termination / annuitization process review and follow-up.	\$430.00
2/22/2019	LEVINE	0.2	C200.C200	Analyze PBGC response for submission to PBGC.	\$172.00
2/25/2019	LEVINE	0.3	C200.C200	Review final production items.	\$258.00
2/25/2019	LEVINE	0.2	C200.C200	Follow-up on retention item process steps.	\$172.00
2/26/2019	LEVINE	0.3	C200.C200	Review company stock/FE communication.	\$258.00
2/26/2019	LEVINE	0.3	C200.C200	PG&E stock guidelines for Fidelity analysis and follow-up.	\$258.00
2/26/2019	LEVINE	0.3	C200.C200	Plan amendment process and follow-up.	\$258.00
2/27/2019	LEVINE	0.5	C200.C200	Analysis of retention process items and follow-up for trustee request.	\$430.00
2/27/2019	LEVINE	0.7	C200.C200	Analyze and update company stock purchase process update.	\$602.00
2/27/2019	LEVINE	0.3	C200.C200	Analyze company stock offering authority and monitoring questions for EBC meeting prep.	\$258.00
2/28/2019	LEVINE	0.3	C200.C200	Review independent fiduciary process items.	\$258.00
2/28/2019	LEVINE	0.3	C200.C200	Analyze items for PBGC production.	\$258.00
2/28/2019	LEVINE	0.5	C200.C200	Company stock contribution process change follow-up.	\$430.00
2/28/2019	LEVINE	0.5	C200.C200	Review and analyze pension restructuring items.	\$430.00
3/1/2019	LEVINE	0.2	C200.C200	Review SERP communication materials.	\$172.00
3/1/2019	LEVINE	0.2	C200.C200	Review Fidelity amendment for IF and follow-up.	\$172.00

3/2/2019	LEVINE	0.4	C200.C200	Additional review and follow-up on Fidelity IF amendment.	\$344.00
3/4/2019	LEVINE	0.3	C200.C200	Bankruptcy administration and Trustee follow-up.	\$258.00
3/5/2019	LEVINE	0.3	C200.C200	Attend weekly benefits status call.	\$258.00
3/7/2019	LEVINE	0.4	C200.C200	Follow-up on UCC request re: trust assets.	\$344.00
3/7/2019	LEVINE	0.2	C200.C200	Review contracting language from R. Reilly.	\$172.00
3/7/2019	LEVINE	0.3	C200.C200	Analyze lump sum amendment proposal from L. Laanisto.	\$258.00
3/7/2019	LEVINE	0.2	C200.C200	Review pension funding question from R. Reilly.	\$172.00
3/8/2019	LEVINE	0.4	C200.C200	Follow-up on timing of company contributions.	\$344.00
3/10/2019	LEVINE	0.5	C200.C200	Review and analyze re: funding timing questions.	\$430.00
3/11/2019	LEVINE	0.2	C200.C200	Review administrative retention materials / affidavit.	\$172.00
3/12/2019	LEVINE	0.2	C200.C200	Follow-up on timing of contributions and variable rate premiums.	\$172.00
3/12/2019	LEVINE	0.9	C200.C200	Analyze pension funding and timing questions.	\$774.00
3/14/2019	LEVINE	0.8	C200.C200	Review final follow-up on lump sum amendment options.	\$688.00
3/15/2019	LEVINE	0.5	C200.C200	Review items for PBGC production.	\$430.00
3/17/2019	LEVINE	0.8	C200.C200	Complete review of amendments for PBGC production.	\$688.00
3/18/2019	LEVINE	0.3	C200.C200	Analyze administrative items.	\$258.00
3/19/2019	LEVINE	0.2	C200.C200	Review bankruptcy engagement items and trustee response.	\$172.00
3/19/2019	LEVINE	0.9	C200.C200	Complete review of plan documents for production to PBGC.	\$774.00
3/19/2019	LEVINE	1	C200.C200	Review and follow-up re: funding items and process of contributions.	\$860.00
3/19/2019	LEVINE	0.9	C200.C200	Revise memo on pension design options.	\$774.00
3/20/2019	LEVINE	0.5	C200.C200	Follow-up on PBGC production and review materials from client.	\$430.00
3/21/2019	LEVINE	0.3	C200.C200	Review information on PBGC responses and analyze items to produce.	\$258.00
3/22/2019	LEVINE	0.3	C200.C200	Review and analyze PBGC expense question re: funding.	\$258.00
3/25/2019	LEVINE	0.5	C200.C200	Analyze bankruptcy liability for pension plan reporting.	\$430.00
3/26/2019	LEVINE	0.9	C200.C200	Review PBGC response and follow-up on bankruptcy reporting questions.	\$774.00
3/27/2019	LEVINE	0.5	C200.C200	PRLIP follow-up re: suspension.	\$430.00
3/28/2019	LEVINE	0.5	C200.C200	Proxy voting and fees follow-up.	\$430.00
3/28/2019	LEVINE	0.3	C200.C200	Analyze corporate structure changes impact on benefit programs.	\$258.00
3/29/2019	LEVINE	0.4	C200.C200	Analyze disclosure issues for proxies for 401(k) plan.	\$344.00
3/29/2019	LEVINE	0.3	C200.C200	PBGC submission review and follow-up.	\$258.00
3/30/2019	LEVINE	0.2	C200.C200	Review final PBGC submission.	\$172.00
3/30/2019	LEVINE	0.5	C200.C200	Review PRLIP materials.	\$430.00
3/30/2019	LEVINE	0.4	C200.C200	Follow-up / revise response to employee inquiry re: pension protection.	\$344.00
4/1/2019	LEVINE	0.2	C200.C200	Fidelity proxy cost follow-up and analysis.	\$172.00



4/2/2019	LEVINE	0.3	C200.C200	Proxy voting follow-up and review summary.	\$258.00
4/2/2019	LEVINE	0.2	C200.C200	Jander lawsuit follow-up.	\$172.00
4/2/2019	LEVINE	0.5	C200.C200	Attend counsel benefits status call.	\$430.00
4/2/2019	LEVINE	0.6	C200.C200	Review PBGC and corporate governance items.	\$516.00
4/2/2019	LEVINE	0.3	C200.C200	Analyze PRLIP payment questions.	\$258.00
4/3/2019	LEVINE	0.2	C200.C200	Final proxy materials delivery follow-up and analysis of summary.	\$172.00
4/3/2019	LEVINE	0.2	C200.C200	Review and comment on retention application.	\$172.00
4/5/2019	LEVINE	0.2	C200.C200	Review open PBGC production items.	\$172.00
4/8/2019	LEVINE	0.4	C200.C200	PRLIP impact follow-up and analysis.	\$344.00
4/10/2019	LEVINE	0.3	C200.C200	Review support for application.	\$258.00
4/10/2019	LEVINE	0.2	C200.C200	Review final PRLIP letter.	\$172.00
4/11/2019	LEVINE	0.4	C200.C200	Review and analyze regarding PBGC response.	\$344.00
4/11/2019	LEVINE	0.2	C200.C200	Continued analysis regarding corporate form benefits implications.	\$172.00
4/12/2019	LEVINE	0.5	C200.C200	Final PBGC response review and follow-up on additional data.	\$430.00
4/15/2019	LEVINE	0.4	C200.C200	Bankruptcy engagement and declaration follow-up/confirmation.	\$344.00
4/16/2019	LEVINE	0.2	C200.C200	Affidavit follow-up.	\$172.00
4/16/2019	LEVINE	1.3	C200.C200	Counsel status call regarding open benefits items and follow-up on open projects regarding bankruptcy.	\$1,118.00
4/16/2019	LEVINE	0.5	C200.C200	PBGC follow-up steps review and PBGC response follow-up.	\$430.00
4/17/2019	LEVINE	0.6	C200.C200	Follow-up on PBGC reporting.	\$516.00
4/17/2019	LEVINE	0.2	C200.C200	Review and follow-up with Weil regarding retention application.	\$172.00
4/19/2019	LEVINE	0.4	C200.C200	Review and follow-up on corporate structure benefits impact analysis.	\$344.00
4/22/2019	LEVINE	0.2	C200.C200	Review retention items/rates confirmation.	\$172.00
4/24/2019	LEVINE	0.5	C200.C200	Weekly status call and follow-up.	\$430.00
4/25/2019	LEVINE	0.2	C200.C200	Follow-up on PBGC requests.	\$172.00
4/26/2019	LEVINE	0.2	C200.C200	Review additional materials for PBGC production.	\$172.00
4/28/2019	LEVINE	0.3	C200.C200	Review CPUC memo regarding funding.	\$258.00
5/1/2019	LEVINE	0.4	C200.C200	Review and follow-up on final retention filings.	\$344.00
5/6/2019	LEVINE	0.2	C200.C200	Follow-up on report information on PBGC form.	\$172.00
5/7/2019	LEVINE	0.3	C200.C200	Reportable event follow-up.	\$258.00
5/8/2019	LEVINE	0.5	C200.C200	Follow-up on Form 10 descriptions.	\$430.00
5/9/2019	LEVINE	0.3	C200.C200	Review and follow-up re: GLG retention issues.	\$258.00
5/10/2019	LEVINE	0.8	C200.C200	Form 10 review and review additional materials.	\$688.00
5/13/2019	LEVINE	0.3	C200.C200	Review and follow-up on bankruptcy administration items.	\$258.00
5/13/2019	LEVINE	0.3	C200.C200	Review Form 10 materials for PBGC.	\$258.00
5/14/2019	LEVINE	0.3	C200.C200	Form 10 materials review.	\$258.00
5/14/2019	LEVINE	0.4	C200.C200	Weekly counsel status call.	\$344.00
5/20/2019	LEVINE	0.5	C200.C200	Review and follow-up on debtor reportable event items and PBGC follow-up.	\$430.00



5/21/2019	LEVINE	0.3	C200.C200	Counsel status call.	\$258.00
5/23/2019	LEVINE	0.5	C200.C200	DIP question and retention documentation follow-up.	\$430.00
5/23/2019	LEVINE	0.3	C200.C200	Follow-up on Gallagher actions.	\$258.00
5/24/2019	LEVINE	1.3	C200.C200	Continue review of Gallagher materials and call with client; follow-up from call.	\$1,118.00
5/25/2019	LEVINE	0.4	C200.C200	Follow-up on Gallagher fund change.	\$344.00
5/28/2019	LEVINE	2.4	C200.C200	Follow-up on company stock and outreach to E. Hilfers; Form 10 and DOL follow-up; Gallagher call and status call; communication follow-up.	\$2,064.00
5/29/2019	LEVINE	0.5	C200.C200	Review bankruptcy billing/process/retention process items and follow-up.	\$430.00
5/30/2019	LEVINE	0.7	C200.C200	Review and follow-up on bankruptcy administration items and follow-up with R. Reilly.	\$602.00
5/31/2019	LEVINE	0.3	C200.C200	Follow-up on PBGC reporting matters.	\$258.00
6/3/2019	LEVINE	0.5	C200.C200	Draft and revise amendments for Gallagher stock decision.	\$430.00
6/3/2019	LEVINE	0.2	C200.C200	Review and follow-up on IBM case.	\$172.00
6/4/2019	LEVINE	0.2	C200.C200	Levine Affidavit follow-up.	\$172.00
6/5/2019	LEVINE	0.3	C200.C200	Review and follow-up on bankruptcy administration process.	\$258.00
6/5/2019	LEVINE	1.2	C200.C200	Call re: Gallagher stock fund decisions; communication follow-up.	\$1,032.00
6/6/2019	LEVINE	0.3	C200.C200	Retention application follow-up.	\$258.00
6/6/2019	LEVINE	0.1	C200.C200	Electronic disclosure follow-up.	\$86.00
6/6/2019	LEVINE	0.1	C200.C200	Revise communication.	\$86.00
6/6/2019	LEVINE	0.3	C200.C200	Review Fidelity follow-up, communication edits.	\$258.00
6/8/2019	LEVINE	0.2	C200.C200	Follow-up on Fidelity / stock implementation items.	\$172.00
6/9/2019	LEVINE	0.5	C200.C200	Follow-up on company stock communications and court decision.	\$430.00
6/10/2019	LEVINE	0.2	C200.C200	SunEdison follow-up.	\$172.00
6/10/2019	LEVINE	0.6	C200.C200	Review Gallagher company stock implementation question.	\$516.00
6/10/2019	LEVINE	0.5	C200.C200	Review updated plan freeze memo.	\$430.00
6/11/2019	LEVINE	0.4	C200.C200	Follow-up on freeze memo and variable rate premium item.	\$344.00
6/11/2019	LEVINE	0.9	C200.C200	Review and call re: company stock limitations and follow-up from call.	\$774.00
6/11/2019	LEVINE	0.3	C200.C200	Weekly status call with PG&E and outside counsel.	\$258.00
6/12/2019	LEVINE	1	C200.C200	Follow-up on stock/restrictions process.	\$860.00
6/13/2019	LEVINE	0.5	C200.C200	Review and follow-up re: company stock questions and Fidelity process.	\$430.00
6/20/2019	LEVINE	0.7	C200.C200	Follow-up on plan freeze impacts and stock disclosures.	\$602.00
6/21/2019	LEVINE	0.5	C200.C200	Review billing administration guidelines and follow-up re: same.	\$430.00
6/21/2019	LEVINE	0.4	C200.C200	Analyze implications of pension plan changes.	\$344.00
6/23/2019	LEVINE	0.5	C200.C200	Review company stock follow-up from Fidelity.	\$430.00
6/24/2019	LEVINE	0.3	C200.C200	Follow-up on billing processes.	\$258.00
6/24/2019	LEVINE	0.3	C200.C200	Follow-up on 11-K question.	\$258.00

6/25/2019	LEVINE	0.3	C200.C200	Audit letter follow-up.	\$258.00
6/25/2019	LEVINE	0.2	C200.C200	Follow-up on PBGC question from P. Wessel.	\$172.00
6/26/2019	LEVINE	0.7	C200.C200	Review Fidelity and Gallagher responses.	\$602.00
6/27/2019	LEVINE	1.6	C200.C200	Review drafting/Fidelity changes; group call.	\$1,376.00
6/27/2019	LEVINE	0.2	C200.C200	Stock follow-up with client.	\$172.00
6/28/2019	LEVINE	0.3	C200.C200	Review revised stock Q&A.	\$258.00
7/1/2019	LEVINE	0.9	C200.C200	Review Gallagher considerations and follow-up with AI.	\$774.00
7/2/2019	LEVINE	0.5	C200.C200	Status call follow-up.	\$430.00
7/2/2019	LEVINE	0.5	C200.C200	Review and follow-up re: Gallagher and communications.	\$430.00
7/3/2019	LEVINE	0.2	C200.C200	Communications update and call with Gallagher.	\$172.00
7/8/2019	LEVINE	0.3	C200.C200	Review open coordination items and discuss with P. Wessel.	\$258.00
7/9/2019	LEVINE	0.9	C200.C200	Status call and follow-up from call.	\$774.00
7/9/2019	LEVINE	0.3	C200.C200	Follow-up on Gallagher communications.	\$258.00
7/10/2019	LEVINE	0.2	C200.C200	Review for WTW call.	\$172.00
7/11/2019	LEVINE	0.5	C200.C200	Review updated materials from Gallagher.	\$430.00
7/12/2019	LEVINE	1.1	C200.C200	Review communications and Fidelity next steps.	\$946.00
7/15/2019	LEVINE	0.9	C200.C200	BAFTAP and pension feature follow-up.	\$774.00
7/16/2019	LEVINE	0.9	C200.C200	Gallagher decision implementation follow-up; QSERP follow-up.	\$774.00
7/16/2019	LEVINE	0.4	C200.C200	Status call re: open projects.	\$344.00
7/16/2019	LEVINE	0.5	C200.C200	BAFTAP follow-up.	\$430.00
7/19/2019	LEVINE	0.5	C200.C200	Call with WTW and PG&E re: BAFTAP.	\$430.00
7/21/2019	LEVINE	0.3	C200.C200	Review plan corrections memo and follow-up with P. Wessel.	\$258.00
7/21/2019	LEVINE	0.3	C200.C200	Review open items for status call with WTW.	\$258.00
7/21/2019	LEVINE	0.2	C200.C200	Review fee submission materials.	\$172.00
7/21/2019	LEVINE	0.2	C200.C200	Company stock follow-up.	\$172.00
7/22/2019	LEVINE	1	C200.C200	Call re: bankruptcy items with WTW.	\$860.00
7/22/2019	LEVINE	0.3	C200.C200	Follow-up issues re: fee application.	\$258.00
7/22/2019	LEVINE	0.3	C200.C200	Company stock communications follow-up.	\$258.00
7/23/2019	LEVINE	0.3	C200.C200	Review and follow-up re: QSERP options.	\$258.00
7/24/2019	LEVINE	0.2	C200.C200	Review fee application.	\$172.00
7/25/2019	LEVINE	1	C200.C200	Review revised fee application and billing materials.	\$860.00
7/26/2019	LEVINE	0.3	C200.C200	Follow-up on pension amendment.	\$258.00
7/26/2019	LEVINE	0.2	C200.C200	Follow-up on billing process.	\$172.00
7/29/2019	LEVINE	1	C200.C200	Company stock and Fidelity process review and follow-up.	\$860.00
7/30/2019	LEVINE	1.1	C200.C200	Review and follow-up on pension plan amendments/process.	\$946.00
7/30/2019	LEVINE	0.5	C200.C200	Status call re: company stock.	\$430.00
7/30/2019	LEVINE	0.7	C200.C200	Attend weekly status call.	\$602.00
1/29/2019	LOFGREN	0.5	C200.C200	Analyze application of benefit restrictions on lump sum payments.	\$449.00
5/30/2019	MCSWEENEY	1.9	C200.C200	Analyzed issues re payment of trust paid legal fees in bankruptcy.	\$1,210.30
6/19/2019	MCSWEENEY	4.2	C200.C200	Drafted application for payment of fees, and assembled related supporting materials.	\$2,675.40

6/20/2019	MCSWEENEY	1.7	C200.C200	Revised draft fee application and related supporting materials.	\$1,082.90
6/26/2019	MCSWEENEY	2.1	C200.C200	Reviewed draft fee examiner protocol and revised fee application materials accordingly.	\$1,337.70
7/10/2019	MCSWEENEY	2.5	C200.C200	Analyzed and revised draft exhibits in support of fee application to ensure compliance with relevant guidance.	\$1,592.50
7/11/2019	MCSWEENEY	1.7	C200.C200	Analyzed and revised draft exhibits in support of fee application to ensure compliance with relevant guidance.	\$1,082.90
7/12/2019	MCSWEENEY	1.8	C200.C200	Analyzed and revised draft exhibits in support of fee application to ensure compliance with relevant guidance.	\$1,146.60
7/15/2019	MCSWEENEY	1.7	C200.C200	Analyzed and revised draft exhibits in support of fee application to ensure compliance with relevant guidance.	\$1,082.90
7/16/2019	MCSWEENEY	1.1	C200.C200	Analyzed and revised draft exhibits in support of fee application to ensure compliance with relevant guidance.	\$700.70
7/22/2019	MCSWEENEY	1.7	C200.C200	Reviewed draft exhibits in support of fee application to ensures compliance with court and fee examiner instructions.	\$1,082.90
7/23/2019	MCSWEENEY	0.8	C200.C200	Reviewed draft exhibits in support of fee application to ensures compliance with court and fee examiner instructions.	\$509.60
7/24/2019	MCSWEENEY	3.2	C200.C200	Revised draft exhibits in support of fee application to ensure compliance to court and fee examiner instructions.	\$2,038.40
1/29/2019	MCTYRE	0.3	C200.C200	Analyze effect of bankruptcy stay on current litigation.	\$202.50
1/31/2019	MCTYRE	0.4	C200.C200	Analyze effect of bankruptcy stay on current litigation.	\$270.00
2/4/2019	MCTYRE	0.6	C200.C200	Analyze effect of bankruptcy stay on pending lawsuits.	\$405.00
2/5/2019	MCTYRE	0.2	C200.C200	Analyze effect of bankruptcy stay on pending lawsuits.	\$135.00
2/6/2019	MCTYRE	0.4	C200.C200	Analyze effect of bankruptcy stay on pending lawsuits.	\$270.00
2/8/2019	MCTYRE	0.6	C200.C200	Analyze timing of filing Section 329 application.	\$405.00
2/11/2019	MCTYRE	0.1	C200.C200	Analyze effect of bankruptcy stay on pending lawsuits.	\$67.50
2/12/2019	MCTYRE	0.6	C200.C200	Analyze effect of bankruptcy stay on pending lawsuits.	\$405.00
2/13/2019	MCTYRE	1.7	C200.C200	Analyze effect of bankruptcy stay on pending lawsuits.	\$1,147.50
2/22/2019	SHAHINLLARI	0.7	C200.C200	Prepare and organize PGE production documents to be sent to PBGC.	\$149.80
3/29/2019	SHAHINLLARI	0.5	C200.C200	Prepare and organize production documents to PBGC per KBK's request.	\$107.00
4/29/2019	SHAHINLLARI	0.4	C200.C200	Prepare and organize PBGC production documents.	\$85.60
5/23/2019	SHAHINLLARI	0.8	C200.C200	Prepare production documents for PBGC.	\$171.20
6/6/2019	SHAHINLLARI	0.7	C200.C200	Prepare for filing of pro hac motions with the court for DNL and KBK.	\$149.80

6/12/2019	SHAHINLLARI	0.7	C200.C200	Prepare for filing of pro hac vice motions with the bankruptcy court for DNL and KBK.	\$149.80
3/20/2019	SHAPIRO	0.3	C200.C200	Analysis of PBGC information request related to bankruptcy.	\$225.30
6/21/2019	STILES	0.7	C200.C200	Draft/revise and file motions for admission pro hac vice.	\$133.00
7/1/2019	STILES	0.5	C200.C200	Draft/revise and file proposed orders granting admission pro hac vice.	\$95.00
1/16/2019	TEMME	0.6	C200.C200	Analyze issues re: treatment of retiree and active health benefits in bankruptcy.	\$405.00
1/17/2019	TEMME	0.4	C200.C200	Analyze issues re: treatment of health plans in bankruptcy.	\$270.00
1/23/2019	TEMME	0.8	C200.C200	Analyze issues re: potential modification of health and welfare benefits.	\$540.00
1/29/2019	ULLMAN	0.3	C200.C200	Analyze possible Q&As for town hall.	\$226.50
1/30/2019	ULLMAN	0.3	C200.C200	Review H&W language in draft employee communication.	\$226.50
1/31/2019	ULLMAN	0.4	C200.C200	Review/revise H&W FAQs for vendors.	\$302.00
2/1/2019	ULLMAN	0.4	C200.C200	Review/analyze impact of bankruptcy stay on EDD voluntary plan letter.	\$302.00
2/1/2019	ULLMAN	0.3	C200.C200	Review letter to term vesteds.	\$226.50
2/3/2019	ULLMAN	0.1	C200.C200	Review comments to EBC documents.	\$75.50
2/4/2019	ULLMAN	0.4	C200.C200	Follow-up work re: bankruptcy issues.	\$302.00
2/4/2019	ULLMAN	0.3	C200.C200	Review/analysis re: plan amendments and EBC UWCs.	\$226.50
2/6/2019	ULLMAN	0.2	C200.C200	Review/analyze California EDD action in light of bankruptcy filing.	\$151.00
2/7/2019	ULLMAN	0.3	C200.C200	Review/analysis re: EBC consents and amendments.	\$226.50
2/8/2019	ULLMAN	0.7	C200.C200	Review EBC amendments and write-ups.	\$528.50
2/11/2019	ULLMAN	0.4	C200.C200	Review/analysis re: benefit disclosures on proxy.	\$302.00
2/18/2019	ULLMAN	0.2	C200.C200	Review/analyze impact of stay on EDD correspondence re: voluntary plan.	\$151.00
2/19/2019	ULLMAN	0.2	C200.C200	Email to R. Reilly re: effect of stay on EDD / voluntary plan issue.	\$151.00
3/27/2019	ULLMAN	2	C200.C200	Review question re: PRLIP lump sums.	\$1,510.00
3/28/2019	ULLMAN	1.5	C200.C200	Review question and plan document re: PRLIP lump sums.	\$1,132.50
3/29/2019	ULLMAN	0.6	C200.C200	Review question and plan document re: PRLIP lump sums.	\$453.00
4/1/2019	ULLMAN	0.3	C200.C200	Review/analysis re: PRLIP cashout issue.	\$226.50
4/3/2019	ULLMAN	0.3	C200.C200	Review/analyze PRLIP lump-sum cash-out issue.	\$226.50
4/8/2019	ULLMAN	1.5	C200.C200	Review PRLIP and revise letter re: lump-sum cash-out suspension.	\$1,132.50
4/10/2019	ULLMAN	0.2	C200.C200	Review revised PRLIP lump-sum cash-out letter.	\$151.00
2/1/2019	WALSH	1.4	C200.C200	Analyze re: pension creditor status.	\$991.20
2/5/2019	WALSH	1.1	C200.C200	Analyze decision making process re: employer stock.	\$778.80
2/10/2019	WALSH	1.8	C200.C200	Analyze plan amendments re: Wildfire compliance.	\$1,274.40
2/17/2019	WALSH	1	C200.C200	Analyze N.Schroth questions re: uncashed checks.	\$708.00
2/18/2019	WALSH	0.5	C200.C200	Draft email to N. Schroth re: check report.	\$354.00
2/19/2019	WALSH	0.3	C200.C200	Email N. Schroth re: pivot table.	\$212.40

2/20/2019	WALSH	0.7	C200.C200	Analyze follow up re: Legato from N. Schroth.	\$495.60
2/20/2019	WALSH	0.6	C200.C200	Email to R. Rielly re: Legato questions.	\$424.80
2/22/2019	WALSH	0.5	C200.C200	Analyze Legato response materials.	\$354.00
2/25/2019	WALSH	0.5	C200.C200	Follow up with R. Reilly re: Legato.	\$354.00
2/25/2019	WALSH	0.6	C200.C200	Analyze updated list of individuals identified by pivot table.	\$424.80
2/25/2019	WALSH	0.4	C200.C200	Analyze follow up with Legato re: monthly monitoring practices.	\$283.20
2/26/2019	WALSH	0.8	C200.C200	Analyze Legato quarterly report process.	\$566.40
2/26/2019	WALSH	0.2	C200.C200	Analyze statement of procedures question from R. Reilly.	\$141.60
2/26/2019	WALSH	0.4	C200.C200	Analyze data reconciliation re: payment status.	\$283.20
2/26/2019	WALSH	0.4	C200.C200	Emails with Legato re: decision making process.	\$283.20
2/26/2019	WALSH	0.2	C200.C200	Email with R. Reilly re: data reconciliation.	\$141.60
2/26/2019	WALSH	0.2	C200.C200	Email N. Schroth re: Legato procedures.	\$141.60
2/26/2019	WALSH	0.3	C200.C200	Analyze T. Huntley email containing purchase/sale reports.	\$212.40
2/27/2019	WALSH	0.2	C200.C200	Analyze 10k question.	\$141.60
2/27/2019	WALSH	0.5	C200.C200	Analyze census file findings.	\$354.00
2/28/2019	WALSH	0.6	C200.C200	Analyze pay status without payment activity follow up.	\$424.80
3/25/2019	WALSH	0.2	C200.C200	Analye re: interview preparation for interviews with N. Schroth.	\$141.60
3/28/2019	WALSH	0.6	C200.C200	Analyze re: DOL interviews.	\$424.80
4/16/2019	WALSH	0.7	C200.C200	Analyze lump sum memorandum.	\$495.60
4/17/2019	WALSH	0.4	C200.C200	Analyze email correspondence re: post bankruptcy communications.	\$283.20
4/18/2019	WALSH	0.7	C200.C200	Analyze memorandum re: lump sum payments.	\$495.60
4/19/2019	WALSH	0.5	C200.C200	Analyze emails in DOL investigation to respond to request re: bankruptcy.	\$354.00
4/22/2019	WALSH	1	C200.C200	Analyze payment of lump sum payments.	\$708.00
4/23/2019	WALSH	0.3	C200.C200	Analyze revised memorandum re: lump sum payments.	\$212.40
4/30/2019	WALSH	0.2	C200.C200	Email R. Riley re: communications with DOL re: bankruptcy.	\$141.60
6/10/2019	WALSH	0.2	C200.C200	Analyze re: SunEdison decision.	\$141.60
6/20/2019	WALSH	0.5	C200.C200	Analyze 11K footnote question.	\$354.00
6/12/2019	WITT	0.2	C200.C200	Analyze recordkeeping limitations on company stock ownership.	\$150.20
1/29/2019	ZAKLAD	0.3	C200.C200	Analyze IRC 436 benefit restriction issue.	\$202.80
<b>Exhibit E-4 - Summary of Expenses</b>					
			<b>DATE</b>	<b>DESCRIPTION</b>	<b>AMOUNT</b>
			4/17/2019	Package sent via FedEx by K. KOHN to R. FOUST of WEIL GOTSHAL & MANGES.	\$25.86
			6/11/2019	Request for Certificate of Good Standing from DC Bar (Katherine Kohn)	\$25.00
			6/12/2019	Request for Certificate of Good Standing from New York Bar (David Levine)	\$10.00
			6/27/2019	Request for Certificate of Good Standing from DC Bar (David Levine)	\$50.00



			7/16/2019	FedEx Shipping Fees – materials delivered to New York Clerk’s Office re: David Levine’s request for Certificate of Good Standing.	\$52.60
<b>Matter F: Project Falcon</b>					
<b>Date</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Task</b>	<b>Narrative</b>	<b>Amount</b>
2/5/2019	GELONECK	0.1	C200.C200	Review pension considerations in Project Falcon.	\$59.40
2/6/2019	GELONECK	0.5	C200.C200	Attend Project Falcon status call with client.	\$297.00
2/13/2019	GELONECK	1.3	C200.C200	Review draft materials and email re: Project Falcon.	\$772.20
2/14/2019	GELONECK	0.5	C200.C200	Review draft slides from Tower Watson.	\$297.00
2/21/2019	GELONECK	0.5	C200.C200	Attend Project Falcon status call with client.	\$297.00
2/6/2019	KOHN	0.7	C200.C200	Review/analyze DB plan issues re Project Falcon.	\$461.30
2/7/2019	KOHN	1.2	C200.C200	Review/analyze issues re: plan options.	\$790.80
2/14/2019	KOHN	0.4	C200.C200	Review/analyze issues re plan options.	\$263.60
1/30/2019	LEVINE	0.4	C200.C200	Review and analyze next process steps.	\$344.00
2/4/2019	LEVINE	0.2	C200.C200	Follow-up on Falcon analysis items.	\$172.00
2/5/2019	LEVINE	0.2	C200.C200	Analyze PWC summary materials.	\$172.00
2/6/2019	LEVINE	0.8	C200.C200	Analyze next steps for meeting and status call.	\$688.00
2/8/2019	LEVINE	0.4	C200.C200	Review Falcon ideas from team and analyze JBW follow-up.	\$344.00
2/10/2019	LEVINE	0.4	C200.C200	Review Falcon item list and analyze additional items for inclusion.	\$344.00
2/12/2019	LEVINE	0.7	C200.C200	Analyze and follow-up on objective/summary	\$602.00
2/13/2019	LEVINE	0.2	C200.C200	Analyze steps for summary and follow-up.	\$172.00
2/12/2019	ULLMAN	0.2	C200.C200	Follow-up work re: Project Falcon.	\$151.00
1/30/2019	WITT	0.5	C200.C200	Call with K. Sordzi re: pension plan considerations in Project Falcon.	\$375.50
1/30/2019	WITT	1.1	C200.C200	Analyze potential scenarios for pension plan in Project Falcon.	\$826.10
1/31/2019	WITT	0.4	C200.C200	Analyze pension plan scenarios in Project Falcon.	\$300.40
2/4/2019	WITT	0.3	C200.C200	Draft email to DNL re: Project Falcon update.	\$225.30
2/5/2019	WITT	0.4	C200.C200	Analyze Project Falcon impact on pension plan.	\$300.40
2/6/2019	WITT	0.5	C200.C200	Weekly status call with PWC, WTW, and PG&E teams.	\$375.50
2/6/2019	WITT	0.4	C200.C200	Call with DNL and R. Reilly re: impact of Project Falcon on pension plan.	\$300.40
2/6/2019	WITT	2.1	C200.C200	Review PWC considerations for pension plan Project Falcon scenarios.	\$1,577.10
2/7/2019	WITT	1.2	C200.C200	Analyze Project Falcon pension plan scenario considerations.	\$901.20
2/7/2019	WITT	1	C200.C200	Call with PG&E and WTW re: pension plan scenario considerations.	\$751.00
2/7/2019	WITT	1	C200.C200	Analyze pension plan scenario considerations.	\$751.00

2/8/2019	WITT	0.7	C200.C200	Draft list of considerations for pension plan scenario options.	\$525.70
2/11/2019	WITT	0.3	C200.C200	Analyze pension plan structuring alternatives.	\$225.30
2/12/2019	WITT	2.5	C200.C200	Review pension plan considerations from WTW and provide comments on same.	\$1,877.50
2/13/2019	WITT	0.3	C200.C200	Analyze pension plan scenario considerations.	\$225.30
2/19/2019	WITT	0.8	C200.C200	Analyze Project Falcon impact on retirement plan benefits and administration.	\$600.80
2/21/2019	WITT	0.5	C200.C200	Review summary of recommendation for benefit plan scenarios.	\$375.50
2/21/2019	WITT	0.5	C200.C200	Status call with PGE, PWC, and WTW re: Project Falcon.	\$375.50
2/25/2019	WITT	0.2	C200.C200	Review summary of CA law changes on CPUC procedures for impact on proposed plan scenarios.	\$150.20
3/14/2019	WITT	0.2	C200.C200	Review PowerPoint materials on proposed scenarios and impact on benefit plans.	\$150.20
<b>Matter G: Voluntary Disability Plan</b>					
<b>Date</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Task</b>	<b>Narrative</b>	<b>Amount</b>
7/2/2019	BRADFORD	0.2	C300.C300	Review and analyze UWC and current EBC members re: VP amendment.	\$127.40
7/2/2019	ITAMI	1	C300.C300	Advise upon governance regarding written actions.	\$713.00
7/1/2019	LEVINE	0.6	C300.C300	Review EDD letter; review final letter.	\$516.00
7/2/2019	LEVINE	0.3	C300.C300	Review/edit EDD VP amendment write-up.	\$258.00
7/3/2019	LEVINE	0.4	C300.C300	EBC write-up follow-up; Weil follow-up.	\$344.00
7/8/2019	LEVINE	0.7	C300.C300	Review / analyze write-up/consent/amendment drafts from AU.	\$602.00
7/9/2019	LEVINE	0.6	C300.C300	Voluntary plan EDD activity follow-up.	\$516.00
7/10/2019	LEVINE	1.2	C300.C300	Review Voluntary Plan communications and letter; call with P. Simpkins, R. Reilly, AU; review revised document.	\$1,032.00
7/12/2019	LEVINE	0.3	C300.C300	Review EDD and VPP follow-up.	\$258.00
7/13/2019	LEVINE	0.5	C300.C300	VPP follow-up and EDD impacts discussion with AU.	\$430.00
7/18/2019	LEVINE	0.5	C300.C300	Review and follow-up re: VP/ EDD impacts.	\$430.00
7/21/2019	LEVINE	0.3	C300.C300	Review and revise follow-up for Weil commentary on voluntary plan compliance.	\$258.00
7/22/2019	LEVINE	0.2	C300.C300	Follow-up on VP language/process with EDD.	\$172.00
7/26/2019	LEVINE	0.5	C300.C300	Review/analyze updated VP summary; VP strategy follow-up.	\$430.00
7/29/2019	LEVINE	0.7	C300.C300	Prepare for calls and prep call; EDD call; follow-up with E. Hilfers.	\$602.00
7/31/2019	LEVINE	0.2	C300.C300	Leave redesign follow-up.	\$172.00
3/6/2019	MCSWEENEY	2	C300.C300	Analyzed possible legal responses to California Employment Development Department's letter.	\$1,232.00

7/9/2019	PENNARTZ	0.3	C200.C200	Review re: amendment of voluntary disability plan under California law.	\$123.90
7/11/2019	PENNARTZ	2.7	C200.C200	Research assessments in connection with amendment of voluntary disability plan under California law.	\$1,115.10
7/1/2019	ULLMAN	0.5	C300.C300	Draft EBC write-up re: VP amendment.	\$377.50
7/1/2019	ULLMAN	3.8	C300.C300	Review and finalize materials to send to EDD re: VP; follow-up work re: same.	\$2,869.00
7/2/2019	ULLMAN	3.8	C300.C300	Draft/revise EBC write-up and written consent re: VP amendment.	\$2,869.00
7/3/2019	ULLMAN	0.8	C300.C300	Review/revise draft EBC written consent in connection with VP change.	\$604.00
7/8/2019	ULLMAN	3.3	C300.C300	Review/revise EBC materials re: VP changes; draft amendment to VP; follow-up work re: VP changes.	\$2,491.50
7/8/2019	ULLMAN	0.3	C300.C300	Emails with R. Reilly re: VP issues.	\$226.50
7/9/2019	ULLMAN	1.2	C300.C300	Follow-up work/analysis re: VP amendment and potential assessments against employer.	\$906.00
7/9/2019	ULLMAN	0.2	C300.C300	Review/respond to email from P. Simpkins re: VP opt-out form and documents to be presented to employees.	\$151.00
7/10/2019	ULLMAN	2.2	C300.C300	Review/analyze draft communications re: VP changes; review additional drafts re: same.	\$1,661.00
7/10/2019	ULLMAN	0.5	C300.C300	Call with DNL, R. Reilly and P. Simpkins re: draft VP communications.	\$377.50
7/11/2019	ULLMAN	1.2	C300.C300	Review and revise draft email from P. Simpkins re: VP issue; follow-up work re: same.	\$906.00
7/12/2019	ULLMAN	0.2	C300.C300	Emails with P. Simpkins re: VP communications.	\$151.00
7/12/2019	ULLMAN	1.5	C300.C300	Review email re: VP changes; draft/revise bullets re: same.	\$1,132.50
7/13/2019	ULLMAN	0.3	C300.C300	Follow-up work re: VP changes bullets.	\$226.50
7/16/2019	ULLMAN	0.2	C300.C300	Follow-up work re: VP issue.	\$151.00
7/18/2019	ULLMAN	0.3	C300.C300	Review/revise VP changes bullets.	\$226.50
7/21/2019	ULLMAN	0.3	C300.C300	Review/revise VP changes bullets.	\$226.50
7/22/2019	ULLMAN	0.2	C300.C300	Review/revise VP changes bullets.	\$151.00
7/25/2019	ULLMAN	0.2	C300.C300	Review/analyze correspondence from EDD re: VP.	\$151.00
7/25/2019	ULLMAN	0.2	C300.C300	Correspond with client re: EDD email re: VP.	\$151.00
7/26/2019	ULLMAN	0.5	C300.C300	Call with client re: EDD call re: VP.	\$377.50
7/26/2019	ULLMAN	0.3	C300.C300	Review issues re: VP.	\$226.50
7/26/2019	ULLMAN	0.3	C300.C300	Finalize and send VP bullets to P. Wessel.	\$226.50
7/26/2019	ULLMAN	0.3	C300.C300	Prepare for call with client re: EDD call re: VP.	\$226.50
7/28/2019	ULLMAN	0.2	C300.C300	Prepare for call with EDD re: VP.	\$151.00
7/29/2019	ULLMAN	0.3	C300.C300	Call with client and EDD re: voluntary plan issue.	\$226.50
7/29/2019	ULLMAN	0.3	C300.C300	Call with client re: upcoming call with EDD re: VP issue.	\$226.50
7/29/2019	ULLMAN	0.6	C300.C300	Follow-up work re: call with client and EDD re: voluntary plan issue.	\$453.00
7/29/2019	ULLMAN	1.1	C300.C300	Prepare for call with client and EDD re: VP issue.	\$830.50

7/30/2019	ULLMAN	0.2	C300.C300	Correspondence with client re: VP deliverables for EDD.	\$151.00
7/31/2019	ULLMAN	0.4	C300.C300	Follow-up work re: provision of VP documents to EDD per request.	\$302.00
7/31/2019	ULLMAN	1.5	C300.C300	Review/revise talking points re: VP / sick pay question.	\$1,132.50

Matter A: Counseling re: Defined Benefit Plan					
Date	Timekeeper	Hours	Task	Narrative	Amount
8/5/2019	BRADFORD	0.1	C200	Revise paragraph for R. Reilly concerning litigation over actuarial factors.	\$63.70
8/5/2019	BRADFORD	0.1	C200	Review discussion concerning California law permitting state registration of opposite sex domestic partnerships.	\$63.70
8/7/2019	BRADFORD	2.3	C200	Draft email with options for amending Retirement Plan	\$1,465.10
8/12/2019	BRADFORD	0.9	C200	Review draft amendment for missing participants and post 70.5 adjustments issue.	\$573.30
8/13/2019	BRADFORD	2	C200	Draft writeup for missing participants amendment.	\$1,274.00
8/14/2019	BRADFORD	0.9	C200	Teleconference with administration team regarding administrative issues.	\$573.30
8/19/2019	BRADFORD	1.3	C200	Review proposed notice to participants re: solicitations on social media and website.	\$828.10
8/21/2019	BRADFORD	1.2	C200	Review and analyze questions regarding coverage of domestic partners and San Francisco and California requirements.	\$764.40
8/26/2019	BRADFORD	1.3	C200	Teleconference with R. Reilly and A. Ullman regarding domestic partner benefits	\$828.10
8/30/2019	BRADFORD	1.1	C200	Prepare for administration conference call with client team.	\$700.70
8/16/2019	CAROLAN	0.3	C200	Review question regarding alternative premium funding target election process on PBGC portal.	\$202.50
8/4/2019	LEVINE	0.2	C200	Prepare write-up re: current lawsuits.	\$172.00
8/5/2019	LEVINE	0.3	C200	Actuarial lawsuit EBC write-up follow-up.	\$258.00
8/12/2019	LEVINE	0.3	C200	Review open plan amendment items.	\$258.00
8/13/2019	LEVINE	0.3	C200	Follow-up on current pension plan amendment items.	\$258.00
8/14/2019	LEVINE	0.3	C200	Pension plan amendment summary follow-up.	\$258.00
8/14/2019	LEVINE	0.7	C200	Call with R. Reilly, L. Laanisto.	\$602.00
8/14/2019	LEVINE	0.7	C200	Prepare/revise talking points.	\$602.00
8/14/2019	LEVINE	0.7	C200	Follow-up on plaintiffs inquiry.	\$602.00
8/18/2019	LEVINE	0.5	C200	Actuarial lawsuits follow-up.	\$430.00



8/19/2019	LEVINE	1	C200	Actuarial lawsuits follow-up; review plan amendment and write-up.	\$860.00
8/20/2019	LEVINE	0.2	C200	EBC write-up follow-up with SAB.	\$172.00
8/21/2019	LEVINE	0.2	C200	Arbitration decision follow-up.	\$172.00
8/31/2019	LEVINE	0.3	C200	Follow-up on Excess Benefit Plan DRO.	\$258.00
8/20/2019	MALIK	0.2	C200	Review EBC fiduciary file.	\$100.80
8/21/2019	MCTYRE	1.3	C200	Draft write up of Schwab case re: arbitration.	\$877.50
8/22/2019	MCTYRE	0.3	C200	Revise write up of Schwab case re: arbitration.	\$202.50
8/4/2019	SHAPIRO	0.5	C200	Review actuarial equivalence lawsuit summary.	\$375.50
8/21/2019	ULLMAN	0.1	C200	Call with R. Reilly re: domestic partnership questions.	\$75.50
8/22/2019	ULLMAN	0.3	C200	Follow-up work re: Domestic partnership issues.	\$226.50
8/26/2019	ULLMAN	0.3	C200	Call with R. Reilly and SB re: Domestic partnership issue.	\$226.50
<b>Matter B: Counseling re: Defined Contribution Plan</b>					
<b>Date</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Task</b>	<b>Narrative</b>	<b>Amount</b>
8/21/2019	AMIN	0.1	C200	Review question re: domestic partner coverage.	\$71.30
8/22/2019	BARLOW	0.5	C200	Draft/revise email re: domestic partners	\$280.50
8/1/2019	BRADFORD	0.3	C200	Email R. Reilly and M. Parry re: benefits of participant reinstated in arbitration.	\$191.10
8/13/2019	BRADFORD	0.3	C200	Review question concerning suspension of deferrals for hardship withdrawal and participant's request to make up missed deferrals.	\$191.10
8/21/2019	ITAMI	1	C200	Review arbitration case for plan implications.	\$713.00
8/15/2019	LEVINE	0.2	C200	Follow-up on incongruent election question.	\$172.00
8/22/2019	LEVINE	0.2	C200	Review and follow-up re: NAV correction item.	\$172.00
8/21/2019	ULLMAN	0.1	C200	Call with R. Reilly re: domestic partnership questions.	\$75.50
8/21/2019	ULLMAN	0.2	C200	Follow-up work re: R. Reilly's domestic partnership questions.	\$151.00
8/22/2019	ULLMAN	0.4	C200	Follow-up work re: domestic partnership issues.	\$302.00
8/23/2019	ULLMAN	0.1	C200	Follow-up work re: domestic partnership questions.	\$75.50

8/26/2019	ULLMAN	0.4	C200	Call with R. Reilly and SB re: domestic partnership issue.	\$302.00
8/26/2019	ULLMAN	0.4	C200	Prepare for call with client re: domestic partnership issue.	\$302.00
<b>Matter C: Counseling re: Health and Welfare Plan</b>					
<b>Date</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Task</b>	<b>Narrative</b>	<b>Amount</b>
8/22/2019	BRADFORD	1.3	C200	Review benefit issues for retiree who was reinstated retroactively.	\$828.10
8/15/2019	DOLD	0.8	C200	Review assignment issue.	\$718.40
8/29/2019	ITAMI	1.4	C200	Review / prepare AD&D amendment.	\$998.20
8/23/2019	KAMEN	0.1	C200	Review issues re: health and retirement benefits for domestic partners.	\$75.10
8/23/2019	KAMEN	0.1	C200	Draft email re: health plan benefits for domestic partners.	\$75.10
8/2/2019	LEVINE	0.5	C200	Sick pay taxation follow-up.	\$430.00
8/4/2019	LEVINE	0.2	C200	Review LTD call notes and follow-up with KBA.	\$172.00
8/29/2019	MALIK	0.2	C200	Review 2015 Group Life Insurance Plan restatement.	\$100.80
8/22/2019	TINNES	0.2	C200	Emails re coverage for domestic partners.	\$162.40
8/4/2019	ULLMAN	0.2	C200	Review/analysis re: new California domestic partner law.	\$151.00
8/21/2019	ULLMAN	0.1	C200	Call with R. Reilly re: domestic partnership questions.	\$75.50
8/21/2019	ULLMAN	0.1	C200	Follow-up work re: R. Reilly's domestic partnership questions.	\$75.50
8/22/2019	ULLMAN	0.4	C200	Follow-up work re: domestic partnership issues.	\$302.00
8/22/2019	ULLMAN	0.1	C200	Review question from SB re: retroactive employment reinstatement and health benefits.	\$75.50
8/23/2019	ULLMAN	0.1	C200	Follow-up work re: domestic partnership questions.	\$75.50
8/26/2019	ULLMAN	0.3	C200	Call with R. Reilly and SB re: domestic partnership issue.	\$226.50
8/26/2019	ULLMAN	0.1	C200	Review question from SB re: retroactive employment reinstatement and health benefits.	\$75.50
8/26/2019	ULLMAN	0.4	C200	Prepare for call with client re: domestic partnership issue.	\$302.00
8/22/2019	WOOD	0.1	C300	Draft correspondence and analysis regarding same.	\$71.30
8/22/2019	WOOD	0.1	C300	Review and analyze correspondence and questions regarding domestic partners.	\$71.30

<b>Matter D: Counseling re: Bankruptcy Matter</b>					
<b>Date</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Task</b>	<b>Narrative</b>	<b>Amount</b>
8/1/2019	BRADFORD	0.5	C200	Review and analyze pension accruals and possible updates during bankruptcy restrictions.	\$318.50
8/2/2019	BRADFORD	1	C200	Review and analyze options for pension accrual amendment.	\$637.00
8/6/2019	BRADFORD	0.1	C200	Draft retirement plan update summary.	\$63.70
8/30/2019	BRADFORD	1	C200	Review and analyze DRO for retiree's Excess Plan benefit.	\$637.00
8/12/2019	CAROLAN	0.3	C200	Review draft retirement plan amendment write-up.	\$202.50
8/23/2019	DEL CONTE	1	C200	Review and respond to QDIA question.	\$713.00
8/28/2019	DEL CONTE	0.8	C200	Review 404a-5 and QDIA notices.	\$570.40
8/26/2019	HOGANS	0.4	C200	Analysis and advice re: requirements for FICA/HI tax collection on nonqualified deferred compensation.	\$334.40
8/9/2019	ITAMI	1.5	C200	Analyze concerns regarding rights offering as impacting the retirement plan.	\$1,069.50
8/14/2019	ITAMI	0.5	C200	Provide update on ESOP cases for public companies.	\$356.50
8/15/2019	ITAMI	0.8	C200	Review documents related to plan stock limitations.	\$570.40
8/16/2019	ITAMI	1	C200	Review participant communication drafts about and attend group call regarding stock fund investment limitations.	\$713.00
8/20/2019	ITAMI	2	C200	Revise required legal notices regarding stock limitations.	\$1,426.00
8/22/2019	ITAMI	0.5	C200	Discuss Fidelity's implementation of stock limitation.	\$356.50
8/23/2019	ITAMI	1.5	C200	Attend call regarding stock fund limitation and notices regarding same.	\$1,069.50
8/26/2019	ITAMI	1	C200	Review participant notices regarding stock fund limitation.	\$713.00
8/28/2019	ITAMI	1	C200	Review incongruity update from J. Redmond.	\$713.00
8/28/2019	ITAMI	1	C200	Review and discuss rights offering considerations in connection with stock fund.	\$713.00
8/29/2019	ITAMI	2	C200	Review and discuss rights offering considerations in connection with stock fund.	\$1,426.00

8/29/2019	ITAMI	1	C200	Review stock limitation implementation timing and notice questions.	\$713.00
8/30/2019	ITAMI	0.8	C200	Review communications regarding stock limitation notices.	\$570.40
8/5/2019	KOHN	0.2	C200	Call with R. Foust and DNL re: fee application issues.	\$141.60
8/12/2019	KOHN	0.1	C200	Review issues re: retirement plan amendments	\$70.80
8/20/2019	KOHN	0.3	C200	Call with outside counsel re: benefits issues.	\$212.40
8/20/2019	KOHN	0.1	C200	Analyze B-AFTAP certification.	\$70.80
8/24/2019	KOHN	0.5	C200	Review issues re: fee application.	\$354.00
8/27/2019	KOHN	0.8	C200	Review issues re: AB 1054 impact on benefit plans.	\$566.40
8/27/2019	KOHN	0.8	C200	Attend weekly benefits call.	\$566.40
8/1/2019	LEVINE	0.8	C200	Review Company stock open items and Gallagher follow-up.	\$688.00
8/1/2019	LEVINE	0.4	C200	Bankruptcy billing and follow-up.	\$344.00
8/2/2019	LEVINE	0.4	C200	Follow-up re: retirement plan amendments.	\$344.00
8/5/2019	LEVINE	0.5	C200	Follow-up re: billing and call with Weil, R. Reilly re: billing.	\$430.00
8/6/2019	LEVINE	0.2	C200	Communicate with counsel re: plan design.	\$172.00
8/7/2019	LEVINE	0.5	C200	Follow-up re: plan design with R. Reilly.	\$430.00
8/8/2019	LEVINE	0.4	C200	Plan design items follow-up.	\$344.00
8/9/2019	LEVINE	0.8	C200	Review and follow-up re: 13D question.	\$688.00
8/15/2019	LEVINE	0.2	C200	Review and follow-up re: corporate director LTD.	\$172.00
8/15/2019	LEVINE	0.4	C200	Company stock timeline follow-up.	\$344.00
8/16/2019	LEVINE	1	C200	Call and follow-up re: stock implementation.	\$860.00
8/16/2019	LEVINE	0.1	C200	Company stock timeline follow-up.	\$86.00
8/18/2019	LEVINE	0.2	C200	Follow-up on benefit restrictions communication.	\$172.00
8/19/2019	LEVINE	0.4	C200	Retirement plan amendment options follow-up.	\$344.00
8/20/2019	LEVINE	0.6	C200	Retirement plan amendment prep and discuss with team.	\$516.00
8/21/2019	LEVINE	0.5	C200	Review and follow-up re: stock fund transition items.	\$430.00
8/22/2019	LEVINE	1	C200	Review materials from Fidelity and prepare for call with AAI.	\$860.00
8/23/2019	LEVINE	0.5	C200	Review invoices for bankruptcy fee submission.	\$430.00
8/23/2019	LEVINE	0.5	C200	Review notice requirements and MDC analysis.	\$430.00

8/23/2019	LEVINE	0.5	C200	Follow-up re: stock call with MDC	\$430.00
8/26/2019	LEVINE	0.5	C200	Follow-up on company stock matters.	\$430.00
8/27/2019	LEVINE	0.2	C200	Retirement plan amendment follow-up.	\$172.00
8/27/2019	LEVINE	0.4	C200	Begin review of AB 1054.	\$344.00
8/28/2019	LEVINE	2.3	C200	Review legislation and stock follow-up items.	\$1,978.00
8/29/2019	LEVINE	1	C200	Legislation follow-up.	\$860.00
8/29/2019	LEVINE	1	C200	Follow-up with R. Reilly re: 13D filing and bankruptcy follow-up.	\$860.00
8/29/2019	LEVINE	0.5	C200	Review company stock items.	\$430.00
8/13/2019	MCSWEENEY	2.7	C200	Revise draft combined fee application to include unbilled invoices for June and July 2019.	\$1,719.90
8/21/2019	MCSWEENEY	0.9	C200	Revise draft fee application to include additional time, and review for confidentiality/privilege concerns.	\$573.30
8/22/2019	MCSWEENEY	1.1	C200	Revise draft fee application to include additional time, and review for confidentiality/privilege concerns.	\$700.70
8/23/2019	MCSWEENEY	2.7	C200	Revise draft fee application to include additional time, and review for confidentiality/privilege concerns.	\$1,719.90
8/24/2019	MCSWEENEY	1.2	C200	Revise draft fee application to include additional time, and review for confidentiality/privilege concerns.	\$764.40
8/28/2019	MCSWEENEY	2.1	C200	Revise draft fee application to include additional time, and review for confidentiality/privilege concerns.	\$1,337.70
8/30/2019	MCSWEENEY	1.2	C200	Revise draft fee application to include additional time, and review for confidentiality/privilege concerns.	\$764.40
<b>Matter E: Voluntary Disability Plan</b>					
Date	Timekeeper	Hours	Task	Narrative	Amount
8/23/2019	LEVINE	0.5	C200	Review VP letters from AU and review draft communication.	\$430.00
8/1/2019	ULLMAN	0.3	C200	Correspondence with client re: VP documents and EDD.	\$226.50
8/2/2019	ULLMAN	0.5	C200	Circulate documents to EDD re: VP issue.	\$377.50
8/19/2019	ULLMAN	0.2	C200	Follow-up correspondence with EDD re: VP issue.	\$151.00



8/22/2019	ULLMAN	0.1	C200	Review correspondence from client re: VP letters.	\$75.50
8/23/2019	ULLMAN	3	C200	Review draft VP letters.	\$2,265.00
8/26/2019	ULLMAN	0.1	C200	Call with R. Reilly re: VP letters.	\$75.50

Matter A: Counseling re: Defined Benefit Plan					
Date	Timekeeper	Hours	Task	Narrative	Amount
9/10/2019	BOBERG	0.5	C200	Draft Excess Benefit Plan DRO procedures.	\$354.00
9/11/2019	BOBERG	1.3	C200	Draft Excess Benefit Plan DRO procedures.	\$920.40
9/12/2019	BOBERG	2.4	C200	Draft Excess Benefit Plan DRO procedures and model DROs.	\$1,699.20
9/13/2019	BOBERG	0.6	C200	Draft Excess Benefit Plan DRO procedures.	\$424.80
9/16/2019	BOBERG	1.9	C200	Review EBP participant DRO.	\$1,345.20
9/18/2019	BOBERG	0.5	C200	Draft DRO procedures.	\$354.00
9/24/2019	BOBERG	0.3	C200	Follow-up re: proposed EBP DRO.	\$212.40
9/3/2019	BRADFORD	0.2	C200	Review QDRO issue for Excess Benefit Plan.	\$127.40
9/4/2019	BRADFORD	0.1	C200	Revise D.L. letter.	\$63.70
9/4/2019	BRADFORD	0.1	C200	Review issues re: QDRO under Excess Benefit Plan.	\$63.70
9/6/2019	BRADFORD	0.1	C200	Review Retirement Plan/SERP QDRO.	\$63.70
9/9/2019	BRADFORD	0.1	C200	Review and analyze proposed QDRO for Excess Plan and sample models and procedures.	\$63.70
9/10/2019	BRADFORD	0.2	C200	Review draft QDRO procedures for model for Excess Plan.	\$127.40
9/10/2019	BRADFORD	0.2	C200	Review and analyze question concerning shared payment QDRO.	\$127.40
9/11/2019	BRADFORD	1.2	C200	Review and analyze QDRO issue for Excess Benefit Plan.	\$764.40
9/16/2019	BRADFORD	1.9	C200	Review and analyze options for DRO and payment of participants Excess Plan benefit.	\$1,210.30
9/16/2019	BRADFORD	0.4	C200	Review draft memorandum re: retirement plan amendment updates and considerations.	\$254.80
9/17/2019	BRADFORD	1.3	C200	Review draft memorandum re: retirement plan amendment documents.	\$828.10
9/17/2019	BRADFORD	0.5	C200	Teleconference with Weil and PG&E team re: pension amendments.	\$318.50
9/18/2019	BRADFORD	0.1	C200	Email client re: DROs for Excess Benefit Plan benefits.	\$63.70
9/19/2019	BRADFORD	0.9	C200	Review retirement plan amendment documents.	\$573.30
9/25/2019	BRADFORD	0.1	C200	Telephone call and email to R. Reilly to discuss QDRO for Excess Benefit Plan.	\$63.70
9/25/2019	BRADFORD	0.2	C200	Teleconference with WPF and R. Reilly re: DROs under Excess Benefit Plan.	\$127.40

9/30/2019	BRADFORD	0.8	C200	Review LTD deductions and applicable law.	\$509.60
9/16/2019	DOLD	0.3	C200	Review FICA issues.	\$269.40
9/4/2019	FOGLEMAN	0.3	C200	Review issue re: SERP participant DRO.	\$202.50
9/6/2019	FOGLEMAN	0.1	C200	Analyze nonqualified plan DRO.	\$67.50
9/11/2019	FOGLEMAN	0.2	C200	Analyze nonqualified plan DRO administration.	\$135.00
9/12/2019	FOGLEMAN	1.5	C200	Review issue re: EBP participant DRO.	\$1,012.50
9/16/2019	FOGLEMAN	1.5	C200	Review and revise comments to participant DRO and related email.	\$1,012.50
9/18/2019	FOGLEMAN	0.3	C200	Review comments to analysis re: participant DRO.	\$202.50
9/24/2019	FOGLEMAN	0.8	C200	Analyze issues re: proposed DRO.	\$540.00
9/25/2019	FOGLEMAN	0.4	C200	Prepare for and attend call with R. Reilly, SAB re: DRO.	\$270.00
9/12/2019	HOGANS	0.5	C200	Analysis and advice re: FICA/HI tax compliance issues for excess benefit plan.	\$418.00
9/16/2019	KOHN	0.6	C200	Analyze retirement plan amendment memo.	\$424.80
10/2/2019	KOHN	1.4	C200	Analyze issues re: retirement plan claims.	\$991.20
10/3/2019	KOHN	0.5	C200	Call with R. Reilly and DNL re: current event briefing relating to pension plans.	\$354.00
10/4/2019	KOHN	0.4	C200	Revise bullets regarding current events	\$283.20
10/4/2019	KOHN	0.1	C200	Review revised talking points regarding current events	\$70.80
9/3/2019	LEVINE	0.2	C200	Review and follow-up on Excess Plan DRO.	\$172.00
9/5/2019	LEVINE	0.3	C200	Review and follow-up re: excess benefit plan.	\$258.00
9/9/2019	LEVINE	0.2	C200	Follow-up on excess plan DRO questions.	\$172.00
9/12/2019	LEVINE	0.5	C200	Follow-up on excess plan DRO process and website terms and conditions.	\$430.00
9/15/2019	LEVINE	0.2	C200	Review and follow-up re: excess benefit plan taxation.	\$172.00
9/17/2019	LEVINE	0.2	C200	Follow-up on FICA reporting.	\$172.00
9/17/2019	LEVINE	0.3	C200	Excess benefit plan DRO review and follow-up.	\$258.00
9/22/2019	LEVINE	0.3	C200	Review and follow-up on eligible compensation questions.	\$258.00
9/24/2019	LEVINE	0.6	C200	Excess plan QDRO review and follow-up re: options.	\$516.00
10/2/2019	LEVINE	0.7	C200	Review WTW work product.	\$602.00
10/3/2019	LEVINE	0.3	C200	Follow-up with WTW.	\$258.00
10/3/2019	LEVINE	0.3	C200	Update talking points/bullets.	\$258.00
10/3/2019	LEVINE	0.7	C200	Review new claim and call with client.	\$602.00
10/5/2019	LEVINE	0.2	C200	Follow-up on current events.	\$172.00

10/14/2019	LEVINE	0.7	C200	Review and follow-up on current events and end of year items/amendments.	\$602.00
10/30/2019	LEVINE	0.5	C200	Review open amendment items.	\$430.00
10/7/2019	MCTYRE	1	C200	Revise draft audit response letter re: pension claims.	\$675.00
10/8/2019	MCTYRE	0.2	C200	Revise draft audit response letter re: pension claims.	\$135.00
9/16/2019	SHAHINLLARI	0.4	C200	Review and analyze audit letter for PG&E Company Retirement Plan.	\$85.60
<b>Matter B: Counseling re: Defined Contribution Plan</b>					
<b>Date</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Task</b>	<b>Narrative</b>	<b>Amount</b>
9/6/2019	BRADFORD	2.1	C200	Review and analyze L.H. appeal for additional matching contributions.	\$1,337.70
9/9/2019	BRADFORD	0.4	C200	Review information from PG&E on L.H. compensation and deferrals in connection with appeal.	\$254.80
9/10/2019	BRADFORD	0.1	C200	Revise L.H. appeal acknowledgment letter.	\$63.70
9/16/2019	BRADFORD	0.9	C200	Review recent changes to amendment to stock fund provisions.	\$573.30
9/17/2019	BRADFORD	2.7	C200	Review and analyze updates to premium pay rules.	\$1,719.90
9/19/2019	BRADFORD	0.6	C200	Review updates to stock fund amendment.	\$382.20
9/19/2019	BRADFORD	0.2	C200	Revise stock fund amendments.	\$127.40
9/20/2019	BRADFORD	1	C200	Revise amendment to stock fund investment rules for Union RSP.	\$637.00
9/20/2019	BRADFORD	0.2	C200	Conference call with client and DNL regarding treatment of premium payments for linemen and instructors.	\$127.40
9/22/2019	BRADFORD	0.1	C200	Revise amendments and write-up for stock fund investment changes.	\$63.70
10/17/2019	BRADFORD	0.3	C200	Review Fidelity's proposed group VCP application for RMD failures.	\$191.10
10/20/2019	BRADFORD	4	C200	Review draft response to L.H. appeal.	\$2,548.00
10/21/2019	BRADFORD	6	C200	Review and revise draft response to L.H. appeal.	\$3,822.00
10/22/2019	BRADFORD	3.2	C200	Revise L.H. appeal response.	\$2,038.40
10/22/2019	BRADFORD	2.4	C200	Revise EBAC appeal memo for L.H. appeal.	\$1,528.80
10/23/2019	BRADFORD	1	C200	Research information re: Financial Engines and similar/related company reaching out to participants.	\$637.00
10/23/2019	BRADFORD	0.2	C200	Review L.H. pay stub information in connection with appeal.	\$127.40
10/24/2019	BRADFORD	4.3	C200	Revise draft letter to L.H. and EBAC summary of appeal.	\$2,739.10

10/25/2019	BRADFORD	3.2	C200	Revise draft L. H. EBAC memo and exhibits.	\$2,038.40
10/25/2019	BRADFORD	0.1	C200	Email R. Reilly re: L.H. appeal EBAC memo.	\$63.70
10/25/2019	BRADFORD	0.2	C200	Review and analyze question concerning small cashouts for trailing dividends and response.	\$127.40
10/28/2019	BRADFORD	0.2	C200	Review revised memorandum to EBAC re: L.H. appeal.	\$127.40
10/28/2019	BRADFORD	0.3	C200	Review and analyze Plan document for year-end amendments.	\$191.10
10/28/2019	BRADFORD	0.4	C200	Revise draft letter to L.H. denying appeal.	\$254.80
10/30/2019	BRADFORD	0.2	C200	Review email from R. Reilly re: RSP and add to D. Levine's response.	\$127.40
10/31/2019	BRADFORD	1	C200	Review emails re: EBAC questions concerning RSP in connection with L.H. appeal.	\$637.00
10/31/2019	BRADFORD	0.6	C200	Draft letter extending review period for L.H. appeal.	\$382.20
9/23/2019	COOK	4	C200	L.H. appeal review and draft response letter.	\$1,668.00
10/2/2019	LEVINE	0.2	C200	Review RSP financials.	\$172.00
10/17/2019	LEVINE	0.3	C200	Review and follow-up re: Fidelity RMD correction.	\$258.00
10/18/2019	LEVINE	0.2	C200	Review and follow-up internally re: Fidelity VCP question.	\$172.00
10/24/2019	LEVINE	0.2	C200	Review L.H. materials for EBAC.	\$172.00
10/26/2019	LEVINE	0.2	C200	Review and follow-up re: Fidelity clean up question.	\$172.00
10/30/2019	LEVINE	0.2	C200	L.H. appeal follow-up.	\$172.00
10/31/2019	LEVINE	0.4	C200	L.H. process and claim decision follow-up.	\$344.00
10/22/2019	MCTYRE	0.1	C200	Analyze L.H. appeal.	\$67.50
10/23/2019	MCTYRE	1.2	C200	Revise draft decision letter for L.H. appeal.	\$810.00
10/24/2019	MCTYRE	0.2	C200	Analyze L.H. appeal.	\$135.00
10/25/2019	MCTYRE	0.3	C200	Revise draft decision letter for L. H. appeal.	\$202.50
10/25/2019	MCTYRE	0.1	C200	Analyze L.H. appeal.	\$67.50
10/31/2019	MCTYRE	0.4	C200	Revise draft extension letter for decision on L.H. appeal.	\$270.00
<b>Matter C: Counseling re: Health and Welfare Plan</b>					
<b>Date</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Task</b>	<b>Narrative</b>	<b>Amount</b>
9/7/2019	AMIN	0.2	C200	Analyze question re: retroactive reinstatement of active employment status.	\$142.60



9/4/2019	BRADFORD	0.9	C200	Review information regarding reinstated employee benefits.	\$573.30
9/5/2019	BRADFORD	0.5	C200	Review summary of issues in connection with awarding back pay and benefits to union employee and NLRB rules.	\$318.50
9/5/2019	BRADFORD	0.3	C200	Teleconference with M. Parry and AU re: health benefits for reinstated employee.	\$191.10
9/5/2019	KELLER	0.3	C200	Review issues re: active health plan reinstatement.	\$243.60
9/7/2019	KELLER	0.3	C200	Review issues re: reinstatement in active health plan issue.	\$243.60
9/9/2019	LEVINE	0.6	C200	Follow-up on group life coverage question.	\$516.00
9/10/2019	LEVINE	0.4	C200	Additional follow-up on AD&D benefit question.	\$344.00
9/10/2019	LEVINE	0.3	C200	Director LTD follow-up.	\$258.00
9/16/2019	LEVINE	0.2	C200	Follow-up on AD&D.	\$172.00
9/30/2019	LEVINE	0.3	C200	Follow-up on Director AD&D.	\$258.00
9/4/2019	LEVY	0.3	C200	Analyze issues re: retroactive coverage of health plan.	\$219.60
9/19/2019	MALIK	0.2	C200	Review/analyze plan document and amendment records.	\$100.80
9/19/2019	MALIK	0.2	C200	Review/analyze plan document and amendment records.	\$100.80
9/4/2019	ULLMAN	1.5	C200	Review/analyze impact of retroactive reclassification on health benefits.	\$1,132.50
9/5/2019	ULLMAN	0.2	C200	Call with SAB and M. Parry re: retroactive reclassification and impact on health benefits.	\$151.00
9/5/2019	ULLMAN	0.8	C200	Review/analyze impact of retroactive reclassification on health benefits.	\$604.00
9/8/2019	ULLMAN	0.1	C200	Follow-up work re: reinstatement question.	\$75.50
10/15/2019	ULLMAN	0.1	C200	Correspondence from client re: AD&D beneficiary form.	\$75.50
<b>Matter D: Counseling re: Bankruptcy Matter</b>					
<b>Date</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Task</b>	<b>Narrative</b>	<b>Amount</b>
9/23/2019	BRADFORD	0.3	C200	Review and analyze possible plan amendment and notification issues.	\$191.10
9/3/2019	DEL CONTE	1.8	C200	Review 404a-5 and QDIA questions including call with client and Fidelity and follow-up.	\$1,283.40
9/16/2019	DEL CONTE	0.5	C200	Review and respond to questions re updated QDIA and 404a-5.	\$356.50
9/17/2019	DEL CONTE	0.3	C200	Review QDIA communications.	\$213.90

9/22/2019	DEL CONTE	0.3	C200	Review and respond to email chain re QDIA and Gallagher notices.	\$213.90
10/1/2019	FOGLEMAN	0.2	C200	Review background re: retirement plan amendment rules.	\$135.00
10/4/2019	FOGLEMAN	1.4	C200	Review applicability of 409A bankruptcy rules to retirement plan amendments.	\$945.00
10/7/2019	FOGLEMAN	1.3	C200	Analyze issues re: applicability of 409A(b) to retirement plan amendments.	\$877.50
10/21/2019	HOGANS	1.6	C200	Prepare analysis of section 409A compliance issues.	\$1,337.60
9/3/2019	ITAMI	0.8	C200	Attend call with client re: stock fund limitation communications.	\$570.40
9/4/2019	ITAMI	1.4	C200	Review communications re: stock fund limitation.	\$998.20
9/16/2019	ITAMI	0.8	C200	Review proposal for participant communications from J. Redmond.	\$570.40
9/17/2019	ITAMI	1.5	C200	Prepare and send communication re: QDIA and fee disclosure notices for stock limitation change.	\$1,069.50
9/20/2019	ITAMI	1	C200	Review plan amendments for stock limitation imposition.	\$713.00
9/22/2019	ITAMI	1	C200	Discuss stock limitation and default investment notices.	\$713.00
9/26/2019	ITAMI	3	C200	Prepare for and attend client call re: rights offerings and ERISA plans.	\$2,139.00
9/30/2019	ITAMI	1	C200	Review POR provisions for benefit plan implications.	\$713.00
10/2/2019	ITAMI	1.3	C200	Analyze implications of bankruptcy plan submissions and proposals on ERISA covered benefit plans.	\$926.90
10/4/2019	ITAMI	1.2	C200	Review and revise notice re: company stock issue.	\$855.60
10/8/2019	ITAMI	0.4	C200	Call with PG&E and Gallagher re company stock issue.	\$285.20
10/8/2019	ITAMI	1	C200	Respond to client questions re: company stock issue.	\$713.00
10/17/2019	ITAMI	1	C200	Revise employee communication draft re: stock fund issue.	\$713.00
9/8/2019	KOHN	0.1	C200	Analyze client question re: bankruptcy impact on retiree medical and long-term disability plans.	\$70.80
9/11/2019	KOHN	0.2	C200	Review draft fee application.	\$141.60
9/15/2019	KOHN	0.5	C200	Review time entries for fee application for privilege.	\$354.00
9/16/2019	KOHN	0.7	C200	Review edits from R. Reilly to fee application.	\$495.60
9/17/2019	KOHN	0.5	C200	Analyze revised fee application.	\$354.00
9/19/2019	KOHN	1.1	C200	Finalize fee application.	\$778.80
9/20/2019	KOHN	0.1	C200	Review issues re: fee application.	\$70.80

9/25/2019	KOHN	0.3	C200	Review issues re: finalizing initial fee application.	\$212.40
9/26/2019	KOHN	0.9	C200	Review and revise initial application.	\$637.20
9/27/2019	KOHN	0.7	C200	Review and analyze issues re: final interim fee application.	\$495.60
10/8/2019	KOHN	0.2	C200	Call with Weil re: retirement plan amendments.	\$141.60
10/8/2019	KOHN	0.5	C200	Call with Weil re: retirement plan amendments.	\$354.00
10/8/2019	KOHN	0.4	C200	Call with client and outside counsel re: benefits issues.	\$283.20
10/15/2019	KOHN	0.2	C200	Weekly call re: benefits issues.	\$141.60
10/17/2019	KOHN	0.4	C200	Analyze time entries for privilege for fee application.	\$283.20
10/18/2019	KOHN	0.2	C200	Analyze issues re: fee application.	\$141.60
10/18/2019	KOHN	0.1	C200	Respond to R. Reilly question re: PBGC claims.	\$70.80
10/21/2019	KOHN	0.1	C200	Review Certificate of No Objection for fee application.	\$70.80
9/3/2019	LEVINE	0.3	C200	Call re: benefits issues.	\$258.00
9/3/2019	LEVINE	0.7	C200	Call and follow-up on notice language.	\$602.00
9/3/2019	LEVINE	0.7	C200	Call and follow-up on notice language.	\$602.00
9/3/2019	LEVINE	0.7	C200	Legislation follow-up and discussion with R. Reilly.	\$602.00
9/4/2019	LEVINE	0.4	C200	13D and warrants follow-up.	\$344.00
9/4/2019	LEVINE	0.5	C200	Stock follow-up.	\$430.00
9/10/2019	LEVINE	0.3	C200	436 restriction follow-up.	\$258.00
9/10/2019	LEVINE	0.3	C200	Follow-up with E. Hilfers.	\$258.00
9/10/2019	LEVINE	0.3	C200	Review retirement plan amendment items with R. Reilly.	\$258.00
9/12/2019	LEVINE	0.2	C200	Review and follow-up re: fee application.	\$172.00
9/13/2019	LEVINE	0.3	C200	Company stock amendment and implementation follow-up.	\$258.00
9/15/2019	LEVINE	0.2	C200	Review post-restriction lump sum options.	\$172.00
9/15/2019	LEVINE	0.5	C200	Retirement plan amendment follow-up.	\$430.00
9/16/2019	LEVINE	1.8	C200	Retirement plan amendment review and memo preparation.	\$1,548.00
9/16/2019	LEVINE	0.2	C200	Follow-up on stock changes/QDIA.	\$172.00
9/17/2019	LEVINE	0.6	C200	Review for retirement plan = amendment call and compensation questions.	\$516.00
9/17/2019	LEVINE	0.6	C200	QDIA notice follow-up.	\$516.00
9/17/2019	LEVINE	0.7	C200	Call re: retirement plan amendment issues and follow-up re: same.	\$602.00
9/18/2019	LEVINE	0.4	C200	Retirement plan amendment follow-up.	\$344.00
9/18/2019	LEVINE	0.7	C200	Review bankruptcy filings.	\$602.00
9/19/2019	LEVINE	0.2	C200	Review fee matters.	\$172.00

9/20/2019	LEVINE	0.3	C200	Review and follow-up re: stock fund changes.	\$258.00
9/22/2019	LEVINE	0.9	C200	Company stock implementation follow-up.	\$774.00
9/23/2019	LEVINE	0.3	C200	Review 436 restriction amendment items.	\$258.00
9/24/2019	LEVINE	0.9	C200	Review retirement plan amendments.	\$774.00
9/26/2019	LEVINE	0.3	C200	Review fee application revisions.	\$258.00
9/26/2019	LEVINE	0.4	C200	Review POR proposal impacts.	\$344.00
9/26/2019	LEVINE	0.5	C200	Call and follow-up on rights offering proposal.	\$430.00
9/27/2019	LEVINE	0.7	C200	Follow-up re: distribution options and review POR questions.	\$602.00
9/27/2019	LEVINE	0.3	C200	Fee application follow-up with team.	\$258.00
9/29/2019	LEVINE	0.2	C200	Review retirement plan amendment follow-up.	\$172.00
9/30/2019	LEVINE	0.4	C200	POR follow-up with AAI, RM.	\$344.00
10/1/2019	LEVINE	0.8	C200	Review retirement plan amendment issues and status call re same.	\$688.00
10/1/2019	LEVINE	0.3	C200	Review bankruptcy billing matters.	\$258.00
10/3/2019	LEVINE	0.3	C200	Follow-up on plan impacts for POR.	\$258.00
10/3/2019	LEVINE	0.3	C200	Review/revise Fidelity communications.	\$258.00
10/4/2019	LEVINE	1.4	C200	Retirement plan amendment follow-up and analysis.	\$1,204.00
10/4/2019	LEVINE	0.4	C200	Review and follow-up on company stock communication.	\$344.00
10/5/2019	LEVINE	0.2	C200	Follow-up on retirement plan amendment questions.	\$172.00
10/7/2019	LEVINE	0.3	C200	Retirement plan amendment review and follow-up.	\$258.00
10/8/2019	LEVINE	0.4	C200	Q&A follow-up.	\$344.00
10/8/2019	LEVINE	0.4	C200	Call with Weil re: retirement amendment.	\$344.00
10/8/2019	LEVINE	0.4	C200	Company stock follow-up.	\$344.00
10/8/2019	LEVINE	0.4	C200	Status call.	\$344.00
10/15/2019	LEVINE	0.2	C200	Weekly status call.	\$172.00
10/17/2019	LEVINE	0.1	C200	Review communication re: stock fund.	\$86.00
10/17/2019	LEVINE	0.4	C200	Follow-up on POR questions.	\$344.00
10/18/2019	LEVINE	0.4	C200	Review and follow-up on restructuring questions.	\$344.00
10/19/2019	LEVINE	0.5	C200	Rights offering follow-up.	\$430.00
10/21/2019	LEVINE	0.4	C200	Rights offering follow-up.	\$344.00
10/21/2019	LEVINE	0.3	C200	Review and comment on stock fund Q&A.	\$258.00
10/21/2019	LEVINE	0.2	C200	Review POR options.	\$172.00
10/21/2019	LEVINE	0.3	C200	Review summary of 409A compliance issues.	\$258.00
10/24/2019	LEVINE	0.7	C200	Follow-up on POR options and follow-up with R. Reilly.	\$602.00
10/28/2019	LEVINE	0.3	C200	Review stock fund test data.	\$258.00

10/29/2019	LEVINE	0.3	C200	Review rabbi trust questions.	\$258.00
10/29/2019	LEVINE	0.8	C200	Status call and company stock follow-up.	\$688.00
10/2/2019	MALIK	1	C200	Review/analyze plan of reorganization and related documents in bankruptcy docket.	\$504.00
9/16/2019	MCSWEENEY	1.2	C200	Review draft fee application for conformity with bankruptcy court and fee examiner guidelines.	\$764.40
9/18/2019	MCSWEENEY	2.4	C200	Revise draft fee application.	\$1,528.80
9/19/2019	MCSWEENEY	1.3	C200	Revise draft fee application.	\$828.10
9/20/2019	MCSWEENEY	2.8	C200	Revise draft fee application.	\$1,783.60
9/23/2019	MCSWEENEY	1.7	C200	Revise draft fee application.	\$1,082.90
9/24/2019	MCSWEENEY	0.8	C200	Revise draft fee application.	\$509.60
9/25/2019	MCSWEENEY	1.2	C200	Revise draft fee application.	\$764.40
9/26/2019	MCSWEENEY	1.4	C200	Revise draft fee application.	\$891.80
9/27/2019	MCSWEENEY	2.4	C200	Revise draft fee application.	\$1,528.80
9/17/2019	SHAHINLLARI	2.4	C200	Analyze and attention to fee application filing.	\$513.60
9/20/2019	SHAHINLLARI	0.4	C200	Phone call with the Court re: fee application with the Bankruptcy Court.	\$85.60
9/26/2019	SHAHINLLARI	2.2	C200	Coordinate with accounting with regard to billed time and conform with the Application requirements.	\$470.80
9/26/2019	SHAHINLLARI	2.1	C200	Prepare the Fee Application for filing with the Court.	\$449.40
9/27/2019	SHAHINLLARI	2	C200	Coordinate with accounting re: billed time and conform with the Application requirements.	\$428.00
9/27/2019	SHAHINLLARI	1.9	C200	Prepare and finalize the Fee Application for filing with the Court.	\$406.60
9/28/2019	SHAHINLLARI	0.2	C200	Telephone call with Trace Gallegos re: attorney bios.	\$42.80
9/28/2019	SHAHINLLARI	0.5	C200	Prepare and update attorney bio information per Fee Examiner's request.	\$107.00
9/29/2019	SHAHINLLARI	0.7	C200	Prepare and update attorney bio information per Fee Examiner's request.	\$149.80
9/30/2019	SHAHINLLARI	0.8	C200	Prepare and update attorney bio information per Fee Examiner's request.	\$171.20
10/21/2019	SHAHINLLARI	1.8	C200	Prepare and file electronically with the Court the Certificate of No Objection with regard to Groom's Fee Application.	\$385.20
9/19/2019	WALSH	0.8	C200	Analyze emails re: participant contacting plan asking for information.	\$566.40
9/22/2019	WALSH	0.5	C200	Analyze re: possible plan amendment.	\$354.00
9/23/2019	WALSH	0.4	C200	Analyze re: possible plan amendment.	\$283.20

<b>Exhibit D-4 - Summary of Expenses</b>					
			<b>DATE</b>	<b>DESCRIPTION</b>	<b>AMOUNT</b>
			9/4/2019	Pro Hac Admissions for DNL in the N.D. Cal. Bankruptcy Court	\$310.00
			9/4/2019	Pro Hac Admissions for KBK in the N.D. Cal. Bankruptcy Court	\$310.00
<b>Matter E: Voluntary Disability Plan</b>					
<b>Date</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Task</b>	<b>Narrative</b>	<b>Amount</b>
10/4/2019	RINEFIERD	1.2	C200	Review/analyze paid family leave issue.	\$667.20
10/6/2019	RINEFIERD	1.4	C200	Review/analyze question re: partial-day paid family leave.	\$778.40
10/7/2019	RINEFIERD	2.1	C200	Review/analyze paid family leave issue.	\$1,167.60
10/8/2019	RINEFIERD	0.1	C200	Review email from P. Simpkins re: paid family leave issue.	\$55.60
10/9/2019	RINEFIERD	0.1	C200	Review issues re: paid family leave.	\$55.60
10/11/2019	RINEFIERD	0.5	C200	Call with AU, representative from Employment Development Department re: paid family leave issue.	\$278.00
10/11/2019	RINEFIERD	2	C200	Review/analyze wage continuation policy, voluntary plan document re: intermittent leave issue.	\$1,112.00
10/11/2019	RINEFIERD	0.5	C200	Call with AU, R. Reilly, P. Simpkins re: paid family leave issue.	\$278.00
9/3/2019	ULLMAN	0.1	C200	Send VP document to R. Reilly.	\$75.50
9/3/2019	ULLMAN	0.1	C200	Review and respond to email from R. Reilly re: VP letters.	\$75.50
9/4/2019	ULLMAN	0.2	C200	Email to R. Reilly re: VP signature.	\$151.00
9/4/2019	ULLMAN	0.3	C200	Prepare VP document for execution per R. Reilly request.	\$226.50
9/5/2019	ULLMAN	0.1	C200	Review correspondence from R. Reilly re: VP letters.	\$75.50
9/6/2019	ULLMAN	0.1	C200	Review correspondence from R. Reilly re: VP letters.	\$75.50
9/18/2019	ULLMAN	0.1	C200	Follow up re: voluntary plan document.	\$75.50
10/3/2019	ULLMAN	0.3	C200	Review/analyze VP question from P. Simpkins.	\$226.50
10/4/2019	ULLMAN	0.4	C200	Call with R. Reilly re: VP documentation.	\$302.00
10/4/2019	ULLMAN	3.6	C200	Review VP documentation per R. Reilly request.	\$2,718.00
10/4/2019	ULLMAN	1	C200	Review/analysis re: VP question from P. Simpkins.	\$755.00



10/7/2019	ULLMAN	1.5	C200	Review/analyze VP question from P. Simpkins.	\$1,132.50
10/9/2019	ULLMAN	0.2	C200	Review/respond to email from P. Simpkins re: VP question.	\$151.00
10/11/2019	ULLMAN	0.3	C200	Call with client re: VP.	\$226.50
10/11/2019	ULLMAN	1.6	C200	Follow-up work re: VP question.	\$1,208.00
10/11/2019	ULLMAN	0.9	C200	Prepare for follow-up call with client re: VP.	\$679.50
10/15/2019	ULLMAN	0.1	C200	Correspondence from client re: VP question.	\$75.50
10/17/2019	ULLMAN	0.1	C200	Review correspondence from R. Reilly re: VP question.	\$75.50
10/30/2019	ULLMAN	0.4	C200	Call with client and Sedgwick re: VP appeal.	\$302.00
10/30/2019	ULLMAN	2.5	C200	Review/analysis of plan, regulations, guidance re: VP appeal.	\$1,887.50

Matter A: Counseling re: Executive Compensation					
Date	Timekeeper	Hours	Task	Narrative	Amount
11/2/2019	BRADFORD	0.1	C200	Review email re: issues re: excess benefit payments.	\$63.70
Matter B: Counseling re: Defined Benefit Plan					
Date	Timekeeper	Hours	Task	Narrative	Amount
12/3/2019	BRADFORD	0.5	C200	Review and analyze proposed end-of-year amendment.	\$318.50
12/6/2019	BRADFORD	0.2	C200	Review and analyze proposal re: end-of-year amendment.	\$127.40
12/9/2019	BRADFORD	0.5	C200	Review and analyze issues concerning end-of-year amendment.	\$318.50
12/3/2019	CAROLAN	2.5	C200	Review compliance requirements with respect to bankruptcy of plan sponsor and ministerial proposed plan update.	\$1,687.50
12/3/2019	KOHN	0.7	C200	Review year-end plan amendment issues.	\$495.60
11/13/2019	LEVINE	0.2	C200	EBC action and follow-up.	\$172.00
11/19/2019	LEVINE	0.2	C200	Litigation follow-up.	\$172.00
11/23/2019	LEVINE	0.3	C200	Review IBEW Electrical Tech proposal.	\$258.00
11/24/2019	LEVINE	0.4	C200	Follow-up on line technician CBA item.	\$344.00
11/25/2019	LEVINE	0.2	C200	IBEW follow-up.	\$172.00
12/2/2019	LEVINE	0.8	C200	Follow-up on end-of-year amendments.	\$688.00
12/8/2019	LEVINE	0.4	C200	Review end of year amendment items.	\$344.00
12/9/2019	LEVINE	1.3	C200	End of year amendment follow-up.	\$1,118.00
12/10/2019	LEVINE	0.5	C200	Follow-up on end of year items and follow-up with R. Reilly.	\$430.00
12/13/2019	LEVINE	0.4	C200	Review and follow-up re: plan amendment items with R. Reilly.	\$344.00
12/15/2019	LEVINE	1.4	C200	Review and follow-up re: end of year amendment; review questions and documentation.	\$1,204.00
12/16/2019	LEVINE	0.4	C200	End of year amendment follow-up.	\$344.00
12/23/2019	LEVINE	0.4	C200	Review effective date of end of year amendments.	\$344.00
12/31/2019	LEVINE	0.2	C200	Review SERP divorce policy.	\$172.00
Matter C: Counseling re: Health and Welfare Plan					
Date	Timekeeper	Hours	Task	Narrative	Amount
11/26/2019	AMIN	0.2	C200	Analyze J. Redmond's question re: taxability of premium reimbursements.	\$142.60
11/26/2019	KELLER	0.3	C200	Analyze re: LTD participants and retiree only plan exception to the ACA.	\$243.60
11/20/2019	LEVINE	0.2	C200	Review taxation questions.	\$516.00
12/2/2019	LEVINE	0.2	C200	Review and follow-up re: premium refund taxation.	\$344.00
12/5/2019	LEVINE	0.2	C200	Premium taxation payroll follow-up.	\$258.00
Matter D: Counseling re: Bankruptcy Matter					
Date	Timekeeper	Hours	Task	Narrative	Amount
11/4/2019	BRADFORD	0.1	C200	Review emails regarding amendment to stock fund provisions.	\$63.70
11/5/2019	BRADFORD	0.1	C200	Review comments on amendments for stock investment restriction.	\$63.70
12/13/2019	CAROLAN	0.8	C200	Review language of SB 901 and applicability to payment of plan obligations.	\$540.00

11/5/2019	ITAMI	1	C200	Review comments from Gallagher regarding stock amendments.	\$713.00
12/17/2019	ITAMI	0.4	C200	Review questions regarding restructuring items.	\$285.20
12/18/2019	ITAMI	2.5	C200	Review issues regarding restructuring items.	\$1,782.50
11/5/2019	KOHN	0.1	C200	Weekly call with benefits counsel.	\$70.80
11/12/2019	KOHN	0.1	C200	Attend weekly benefits call.	\$70.80
11/14/2019	KOHN	0.3	C200	Review time entries for privilege in preparation for fee application.	\$212.40
11/18/2019	KOHN	0.4	C200	Review and revise fee application.	\$283.20
12/2/2019	KOHN	0.2	C200	Review and finalize fee application.	\$141.60
12/3/2019	KOHN	0.6	C200	Attend weekly benefits counsel call.	\$424.80
12/4/2019	KOHN	0.7	C200	Review and revise fee applications.	\$495.60
12/6/2019	KOHN	0.2	C200	Review/revise fee application.	\$141.60
12/10/2019	KOHN	0.2	C200	Review time entries for fee application.	\$141.60
12/17/2019	KOHN	0.2	C200	Attend weekly advisors call.	\$141.60
12/23/2019	KOHN	0.3	C200	Review issues re: bankruptcy fee payments.	\$212.40
12/31/2019	KOHN	0.1	C200	Attend weekly counsel call.	\$70.80
11/1/2019	LEVINE	0.2	C200	Follow-up on response re: inquiry re: retirement plan.	\$172.00
11/3/2019	LEVINE	1.8	C200	Complete revision of company stock amendments.	\$1,548.00
11/4/2019	LEVINE	0.3	C200	Follow-up on company stock amendments.	\$258.00
11/5/2019	LEVINE	0.7	C200	Review and follow-up on company stock comments from Gallagher.	\$602.00
11/5/2019	LEVINE	0.2	C200	Follow-up re: company stock comments.	\$172.00
11/6/2019	LEVINE	0.6	C200	Revise company stock amendments and follow-up with Gallagher.	\$516.00
11/7/2019	LEVINE	0.3	C200	Stock amendment follow-up.	\$258.00
11/8/2019	LEVINE	0.3	C200	Amendment process follow-up.	\$258.00
11/9/2019	LEVINE	0.2	C200	Review and follow-up on company stock question.	\$172.00
11/12/2019	LEVINE	0.2	C200	Gallagher report review and follow-up.	\$172.00
11/18/2019	LEVINE	0.8	C200	Review fee application; fee application follow-up.	\$688.00
11/19/2019	LEVINE	0.2	C200	Attend benefits status call.	\$172.00
12/2/2019	LEVINE	0.3	C200	Review fee application materials.	\$258.00
12/3/2019	LEVINE	1	C200	Weekly legal status call.	\$860.00
12/3/2019	LEVINE	0.3	C200	Follow-up on pension funding.	\$258.00
12/3/2019	LEVINE	0.2	C200	Follow-up re: bankruptcy issues.	\$172.00
12/4/2019	LEVINE	0.3	C200	Review fee application items.	\$258.00
12/4/2019	LEVINE	0.3	C200	SB 901 follow-up.	\$258.00
12/5/2019	LEVINE	0.4	C200	End of year amendment items follow-up with team.	\$344.00
12/11/2019	LEVINE	0.3	C200	Review and follow-up on securities claims in bankruptcy.	\$258.00
12/12/2019	LEVINE	0.4	C200	Discussion of legislation and amendments.	\$344.00
12/12/2019	LEVINE	0.4	C200	Follow-up with team.	\$344.00
12/12/2019	LEVINE	0.3	C200	Call with R. Reilly.	\$258.00
12/13/2019	LEVINE	0.5	C200	Review bankruptcy exit materials.	\$430.00
12/14/2019	LEVINE	0.5	C200	Bankruptcy exit review and follow-up.	\$430.00
12/16/2019	LEVINE	0.2	C200	Reorganization timeline follow-up.	\$172.00
12/17/2019	LEVINE	0.3	C200	Attend weekly counsel status call.	\$258.00
12/17/2019	LEVINE	1.2	C200	Review and follow-up on POR items.	\$1,032.00
12/18/2019	LEVINE	1.7	C200	Review and call re: POR plan implications.	\$1,462.00
12/19/2019	LEVINE	0.5	C200	Review POR follow-up and draft response.	\$430.00
12/20/2019	LEVINE	0.2	C200	Review updated retention materials for bankruptcy process.	\$172.00
11/27/2019	MCSWEENEY	4.6	C200	Draft consolidated fee application for September through October 2019.	\$2,930.20
11/30/2019	MCSWEENEY	1.4	C200	Draft consolidated fee application for September through October 2019.	\$891.80

11/30/2019	MCSWEENEY	1.1	C200	Review and revise monthly fee application for August 2019.	\$700.70
12/2/2019	MCSWEENEY	0.8	C200	Review and revise monthly fee application for August 2019.	\$509.60
12/3/2019	MCSWEENEY	2.5	C200	Revise draft September fee application.	\$1,592.50
12/4/2019	MCSWEENEY	1.1	C200	Review draft fee application for client submission.	\$700.70
12/5/2019	MCSWEENEY	2.1	C200	Revise consolidated fee application for September/October 2019.	\$1,337.70
11/11/2019	SHAHINLLARI	2.2	C200	Draft and revise the Fee Application for the month of August per DNL's request.	\$470.80
11/12/2019	SHAHINLLARI	2.7	C200	Draft and revise Fee Application for the month of August.	\$577.80
11/13/2019	SHAHINLLARI	0.7	C200	Address issues re: August Fee Application.	\$149.80
11/30/2019	SHAHINLLARI	1.9	C200	Work on the PG&E fee application for the months of August-October.	\$406.60
12/2/2019	SHAHINLLARI	1.4	C200	Prepare, organize and file with the Court the Fee Application for the month of August.	\$299.60
12/3/2019	SHAHINLLARI	2.4	C200	Prepare, organize and finalize the Fee Application for the months of September and October; Emailing the Fee Examiner in Chicago.	\$513.60
12/6/2019	SHAHINLLARI	1.6	C200	Prepare, organize and finalize the Fee Application for the months of September and October.	\$342.40
12/8/2019	SHAHINLLARI	0.8	C200	Prepare, organize and file with the Court the consolidated Fee Application for the months of September and October.	\$171.20
12/17/2019	SHAHINLLARI	0.9	C200	Work on the Certificate of No Objection for the monthly fee statement for August 2019 to be filed with the Court.	\$192.60
12/30/2019	SHAHINLLARI	1.2	C200	Work on the Certificate of No Objection for the monthly fee statement for September-October, 2019 to be filed with the Court; Electronic Filing of the CNO.	\$256.80
<b>Matter E: Voluntary Disability Plan</b>					
<b>Date</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Task</b>	<b>Narrative</b>	<b>Amount</b>
11/5/2019	LEVINE	0.2	C200	Review and follow-up on governance item.	\$172.00
11/20/2019	LEVINE	0.3	C200	Review VPDI analysis.	\$258.00
11/14/2019	PENNARTZ	0.2	C200	Analyze issues re: required voluntary disability benefits.	\$82.60
11/18/2019	PENNARTZ	2.5	C200	Review/analyze rules re: ability of voluntary plan to require participant to accept voluntary disability benefits.	\$1,032.50
11/19/2019	PENNARTZ	1.1	C200	Review/analyze rules re: ability of voluntary plan to require participant to accept voluntary disability benefits.	\$454.30
11/2/2019	ULLMAN	0.2	C200	Correspondence with client re: VP EBC question.	\$151.00
11/4/2019	ULLMAN	0.1	C200	Review EBC materials re: VP change.	\$75.50
11/5/2019	ULLMAN	0.3	C200	Call with R. Reilly re: VP issue.	\$226.50
11/5/2019	ULLMAN	2.9	C200	Review EBC VP materials.	\$2,189.50
11/6/2019	ULLMAN	0.2	C200	Review VP wage base question.	\$151.00
11/11/2019	ULLMAN	0.1	C200	Review correspondence re: 2020 VP change.	\$75.50
11/12/2019	ULLMAN	1.7	C200	Review/analyze 2020 voluntary plan changes.	\$1,283.50
11/13/2019	ULLMAN	0.2	C200	Review correspondence re: VP.	\$151.00
11/14/2019	ULLMAN	0.2	C200	Review/analyze new VP question.	\$151.00
11/18/2019	ULLMAN	0.4	C200	Review VP use question.	\$302.00
11/19/2019	ULLMAN	1.4	C200	Review VP use question.	\$1,057.00
11/20/2019	ULLMAN	2.6	C200	Review VP use question.	\$1,963.00

11/20/2019	ULLMAN	0.1	C200	Review correspondence from S. Wells re: final voluntary plan document.	\$75.50
<b>Matter F: Defined Contribution Plan</b>					
<b>Date</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Task</b>	<b>Narrative</b>	<b>Amount</b>
11/1/2019	BRADFORD	0.5	C200	Review draft L. H. appeal denial letter.	\$318.50
11/6/2019	BRADFORD	0.2	C200	Review stock restriction amendments and issues re 20% cap.	\$127.40
11/8/2019	BRADFORD	0.1	C200	Exchange emails with R. Reilly re: issues re: rollover of PG&E stock.	\$63.70
11/25/2019	BRADFORD	0.7	C200	Review issue regarding Z. B. loan and military leave.	\$445.90
12/9/2019	BRADFORD	0.2	C200	Review Fidelity's proposed program to locate lost participants.	\$127.40
12/17/2019	DEL CONTE	0.3	C200	Respond to question re: fee waiver.	\$213.90
12/17/2019	ITAMI	0.3	C200	Review questions regarding fund fee waiver.	\$213.90
11/1/2019	LEVINE	0.3	C200	Review / comment on draft letter for L.H.	\$258.00
11/6/2019	LEVINE	0.2	C200	Review and follow-up re: end-of-year notices.	\$172.00
12/9/2019	LEVINE	0.2	C200	Missing participant follow-up.	\$172.00
12/16/2019	LEVINE	0.4	C200	Fund change/waiver question follow-up.	\$344.00
12/17/2019	LEVINE	0.2	C200	Review and follow-up on fund updates.	\$172.00
12/26/2019	LEVINE	0.3	C200	Follow-up on SPD/company stock questions.	\$258.00